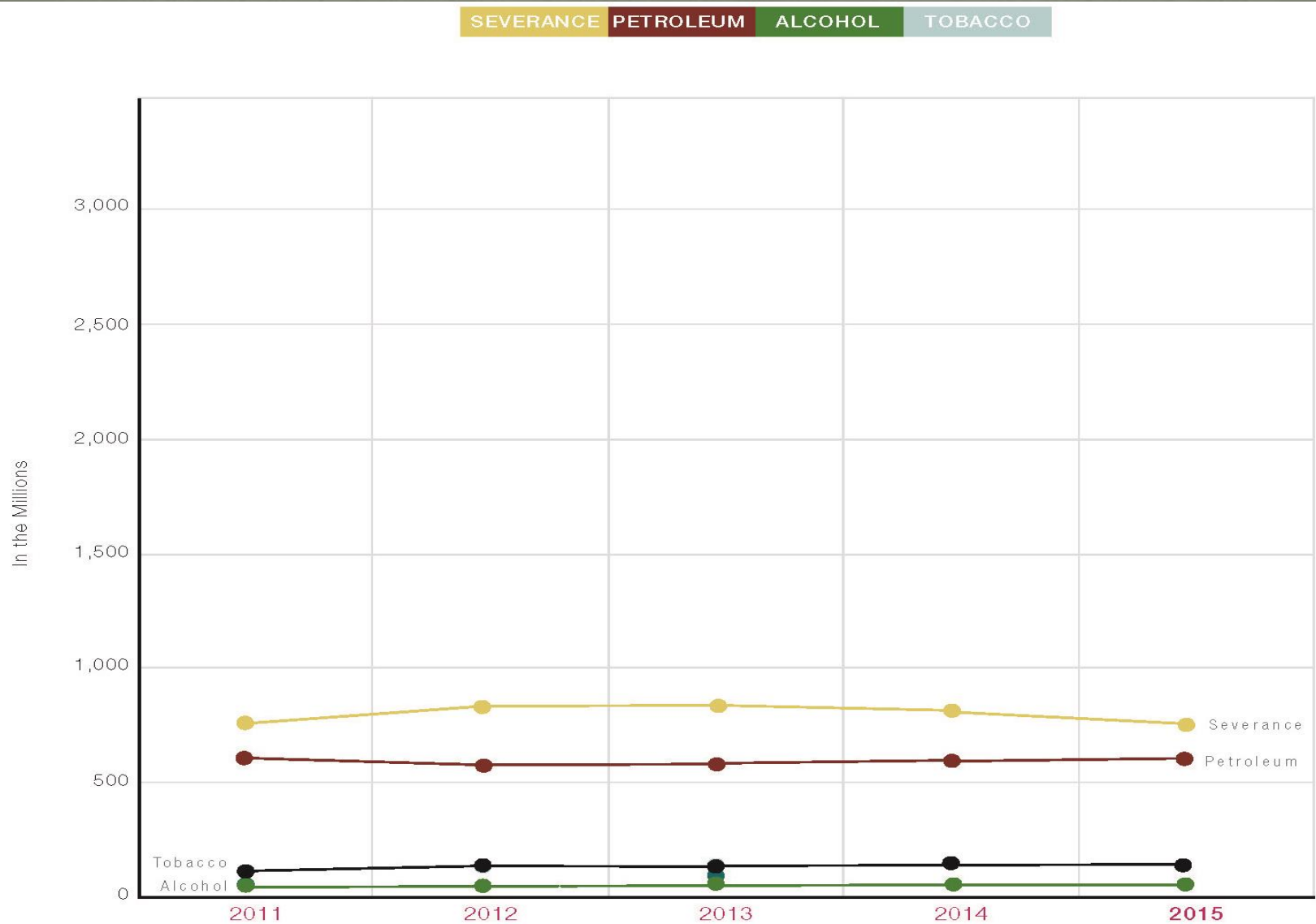


Excise Taxes Primer

Clarence J. Lymon, Revenue Tax Director, Field Audit Excise Tax Division
Shanda J. McClain, Attorney Supervisor-Excise Tax, Policy Services Division
Louisiana Department of Revenue
617 North Third Street
Baton Rouge, Louisiana 70802

Louisiana Cash Collection



Motor Fuel Taxes

Gasoline, Diesel, Compressed Natural Gas, Liquefied Natural Gas
and Liquefied Petroleum Gas

La. R.S. 47:818.1-818.132 and 47:820.1-820.2

Louisiana Rate of Tax

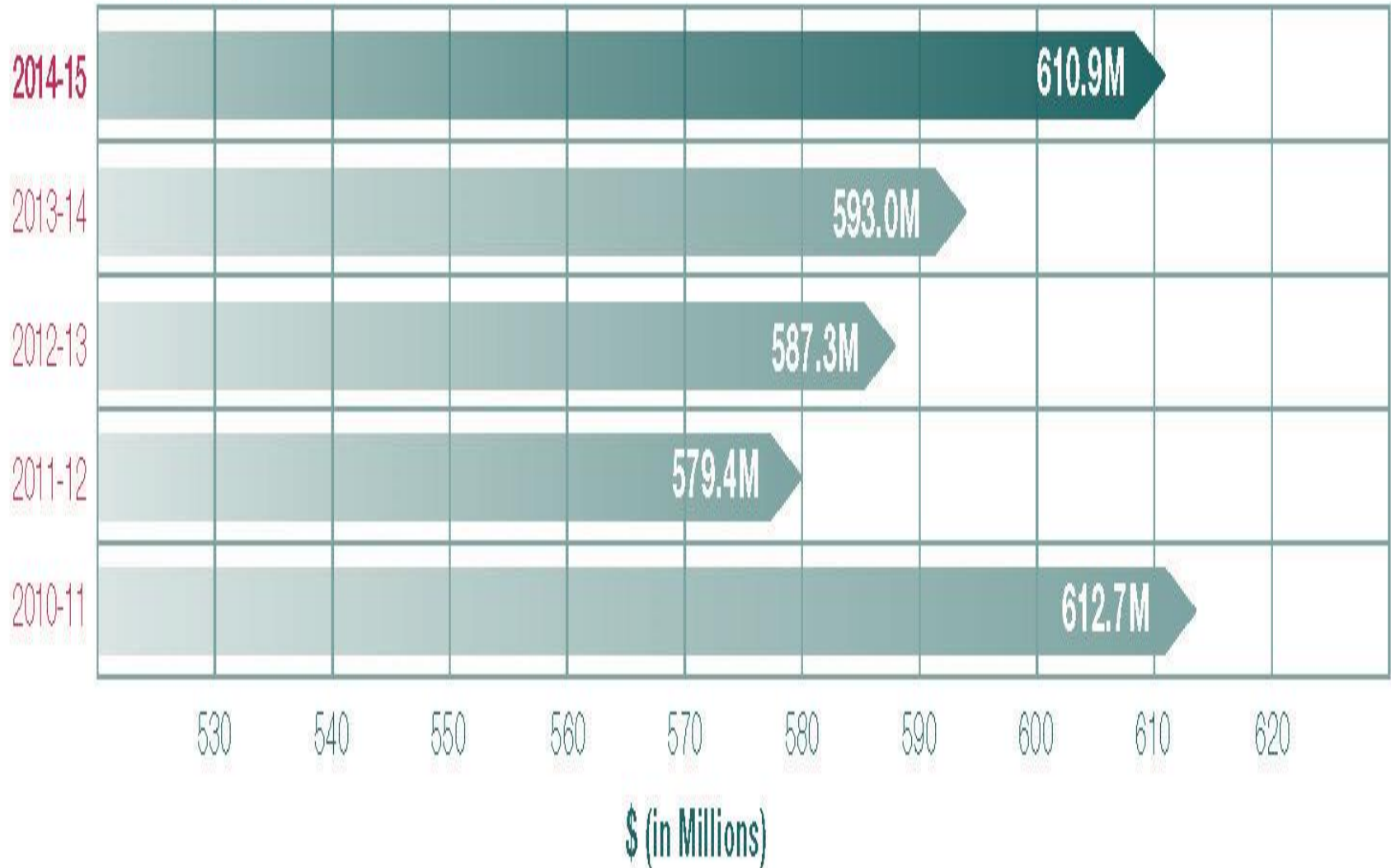
- The excise tax is levied at an aggregate rate of 20¢ per gallon or gallon equivalent. From this amount, 4¢ per gallon or gallon equivalent is deposited into the Transportation Infrastructure Model for Economic Development Account.
- The excise tax rate on gasoline and diesel, compressed natural gas and liquefied natural gas sold, used, or consumed in the state of Louisiana for the operation of motor vehicles licensed or required to be licensed for highway use is 20¢.
- The excise tax rate on liquefied petroleum gas sold, used, or consumed in the state of Louisiana for the operation of motor vehicles licensed or required to be licensed for highway use is 14.6¢. The gasoline gallon equivalent for liquefied petroleum gas shall be an energy equivalent rate equal to seventy-three percent of the state tax per gallon on gasoline and diesel fuel which shall be the unit of measurement for purposes of the tax levied pursuant to the provisions of this Section if the petroleum gas dispenser lists the price in gasoline gallon equivalents and the petroleum gas is supplied to the dispenser from a liquefied source (73% of 20¢ per gallon equals 14.6¢).
- The Inspection Fee is .00125¢ per gallon.
- Excise tax is not collected on aviation fuel. However, the inspection fee is collected. An agreement was entered into to allocate \$29.8 million per fiscal year to the Aviation Fund. The Department identifies \$2,483,333 monthly to the Treasury Department.

Petroleum Tax Collections

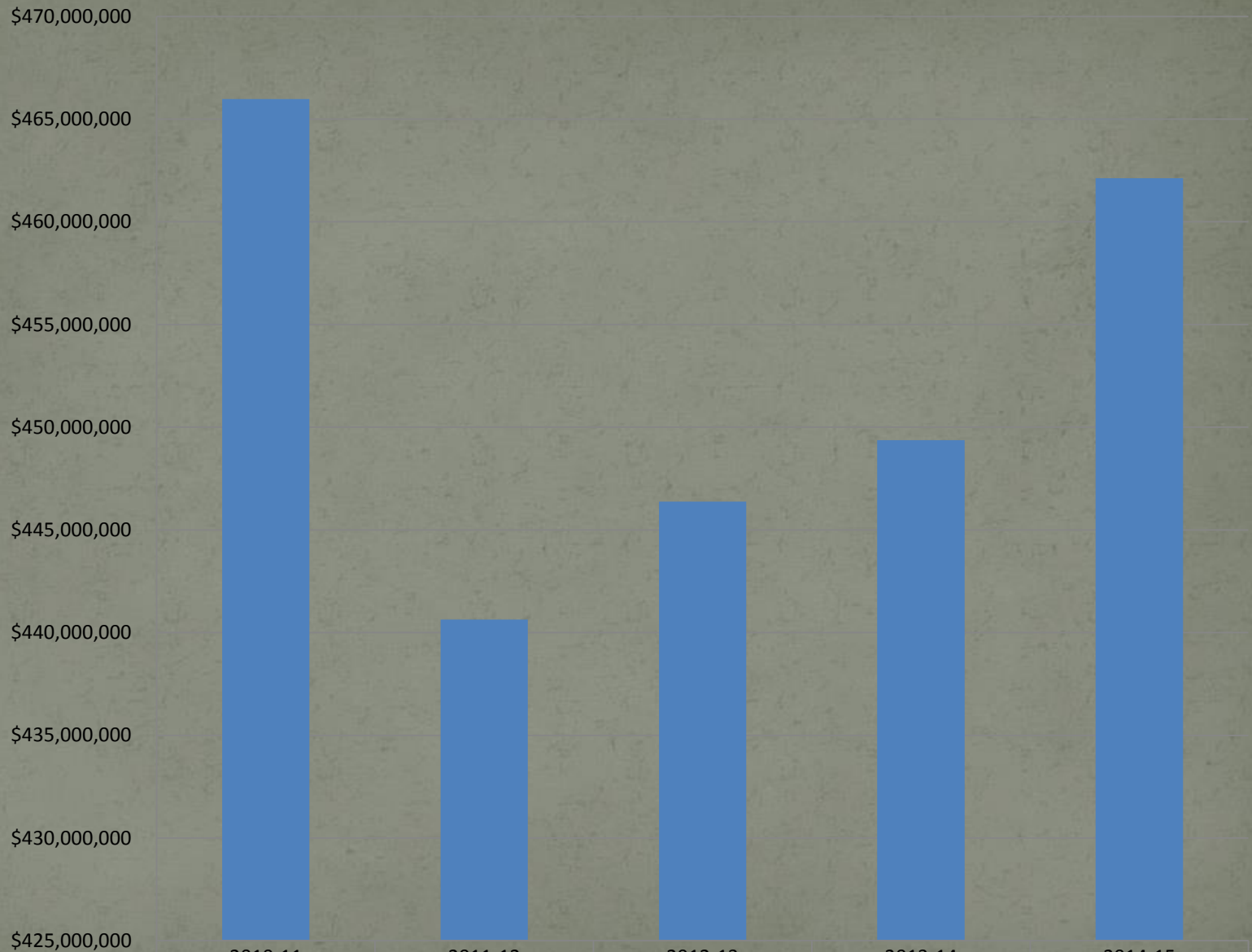
Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2014-15	\$610,969,199	3.03%
2013-14	\$593,028,154	0.96%
2012-13	\$587,382,132	1.38%
2011-12	\$579,400,246	-5.44%
2010-11	\$612,750,308	3.34%

Five-Year Comparison of Petroleum Tax Collections



GASOLINE TAX



■ TOTAL NET COLLECTIONS

2010-11

\$465,979,004

2011-12

\$440,635,891

2012-13

\$446,377,777

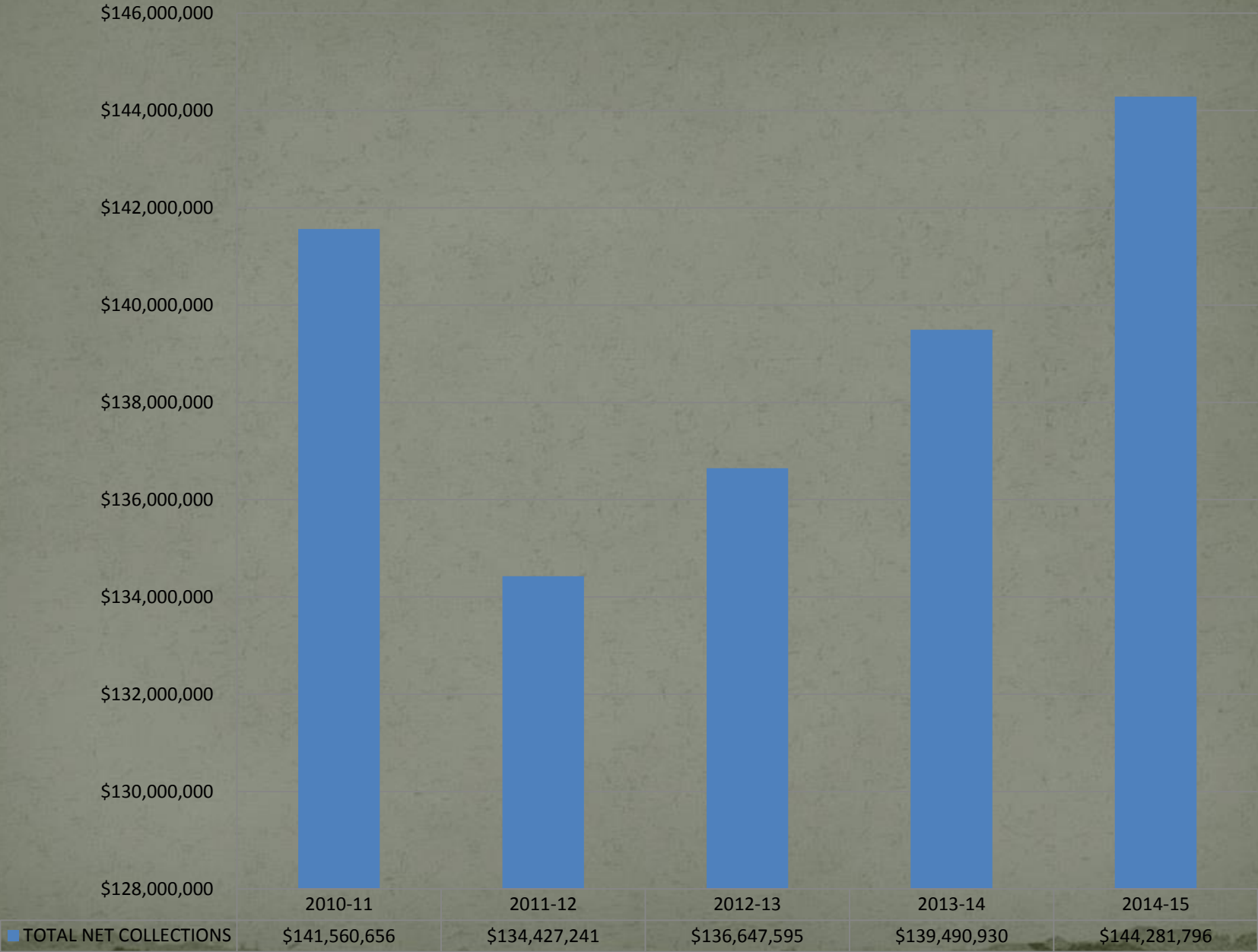
2013-14

\$449,369,101

2014-15

\$462,128,517

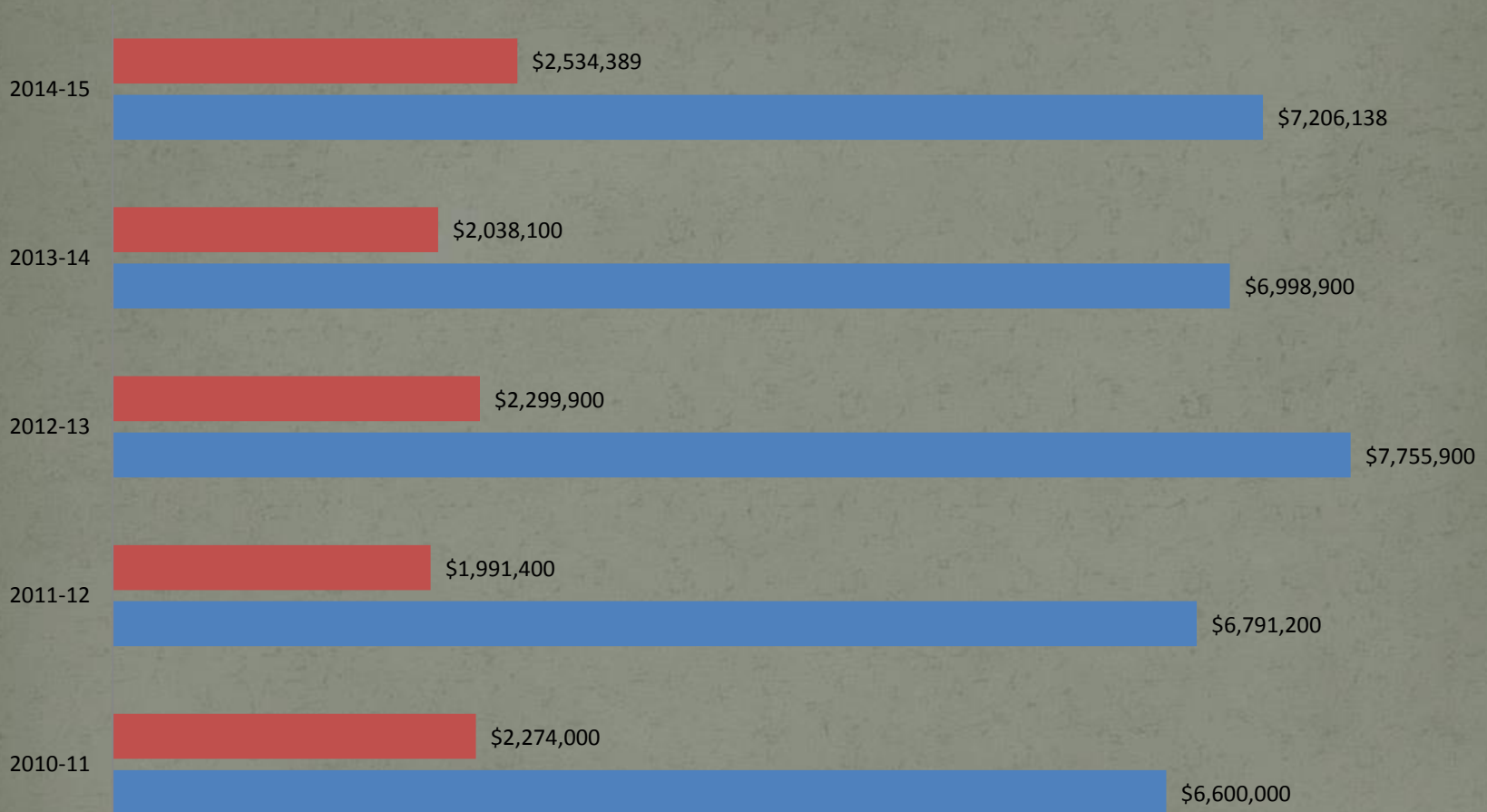
DIESEL TAX AND IFTA



- The Department received total net collections of \$172,445 for Special Fuels [CNG, LNG and LPG]for the periods of January 1, 2016 through May 2016.

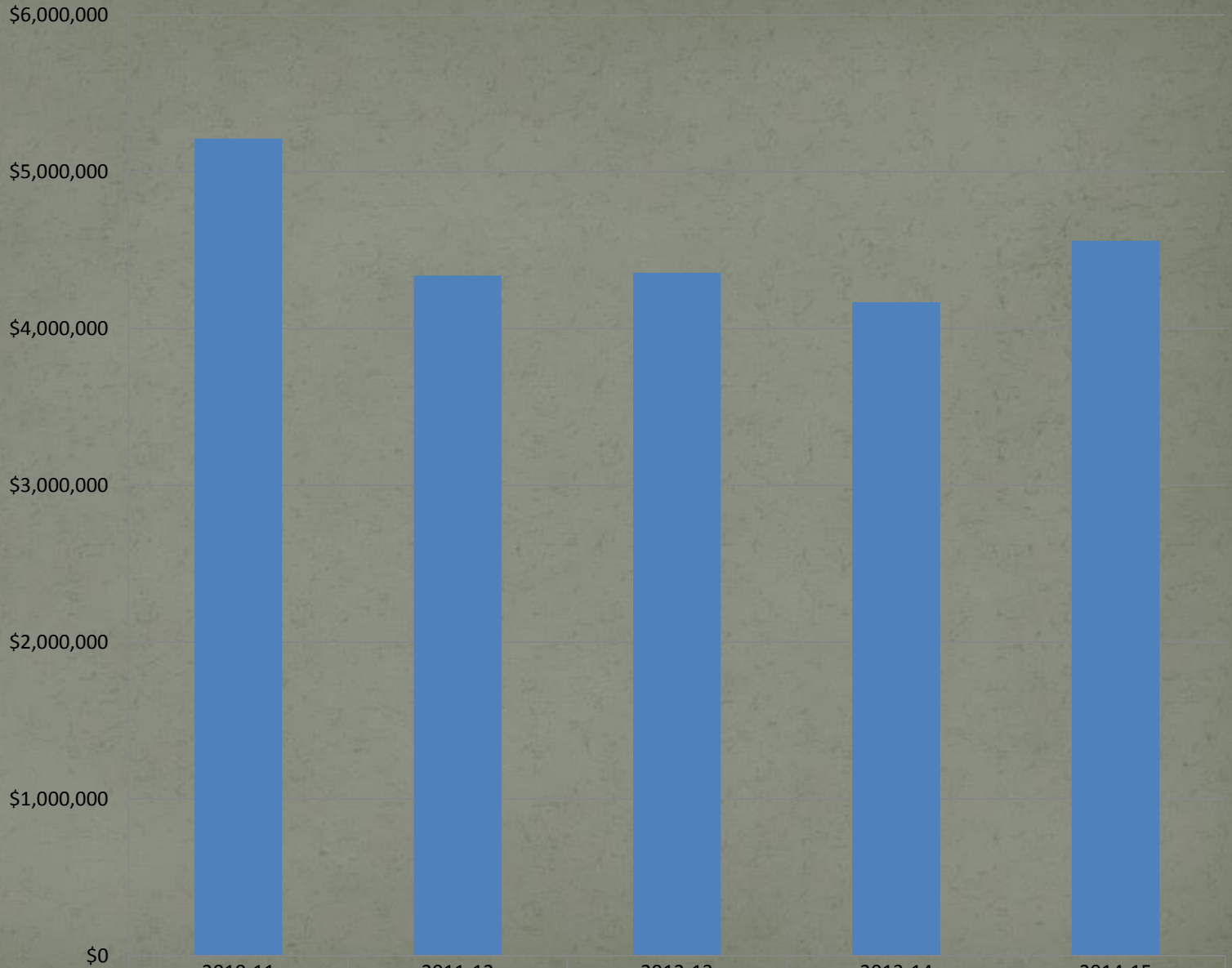
PETROLEUM PRODUCTS

■ Diesel Fuel Discount - 1.5% ■ Gasoline Fuel Discount - 1.5%



*Act 147 of the 2015 Regular Session reduced the Supplier discount from 1.5% to .50%

INSPECTION FEE



■ TOTAL NET COLLECTIONS

\$5,210,648

\$4,337,114

\$4,356,761

\$4,168,123

\$4,558,886

Southern States Rate of Tax-Gasoline

- Alabama- 16¢ per gallon; 18¢ effective Oct. 1, 2016
- Arkansas- 21¢ per gallon
- Florida- 17.3¢ per gallon
- Georgia- 26¢ per gallon
- Louisiana- 20¢ per gallon
- Mississippi- 18¢ per gallon
- Texas-20¢ per gallon

Southern States Rate of Tax-Diesel

- Alabama- 19¢ per gallon
- Arkansas- 22.5¢ per gallon
- Florida- 17.3¢ per gallon
- Georgia-29¢ per gallon
- Louisiana- 20¢ per gallon
- Mississippi- 18¢ per gallon
- Texas- 20¢ per gallon

Southern States Rate of Tax-Compressed Natural Gas

- Alabama- annual flat fee imposed in lieu of excise tax
- Arkansas- 5¢ per gallon
- Florida- alternative fuels are exempt from the annual decal fee as well as any sales and use taxes effective January 1, 2014, through December 31, 2018
- Georgia-29¢ per gallon
- Louisiana- 20¢ per gallon
- Mississippi- 18¢ per cubic feet
- Texas- 15¢ gallon

Southern States Rate of Tax-Liquefied Natural Gas

- Alabama- annual flat fee imposed in lieu of excise tax
- Arkansas- 16.5¢ per gallon
- Florida- alternative fuels are exempt from the annual decal fee as well as any sales and use taxes effective January 1, 2014, through December 31, 2018
- Georgia- 26¢ per gallon
- Louisiana- 20¢ per gallon
- Mississippi- 18¢ per gallon
- Texas-15¢ gallon

Southern States Rate of Tax-Liquefied Petroleum Gas

- Alabama- annual flat fee imposed in lieu of excise tax
- Arkansas- 16.5¢ per gallon
- Florida- alternative fuels are exempt from the annual decal fee as well as any sales and use taxes effective January 1, 2014, through December 31, 2018
- Georgia-26¢ per gallon
- Louisiana- 14.6¢ per gallon (73% of 20¢ per gallon)
- Mississippi- 25¢ per gallon
- Texas- 15¢ per gallon tax was repealed effective September 1, 2015

Tobacco Taxes

Cigars, Cigarettes, Smoking Tobacco, Smokeless Tobacco,
Vapor Products and Electronic Cigarettes

La. R.S. 47:841-869

Louisiana Rate of Tax

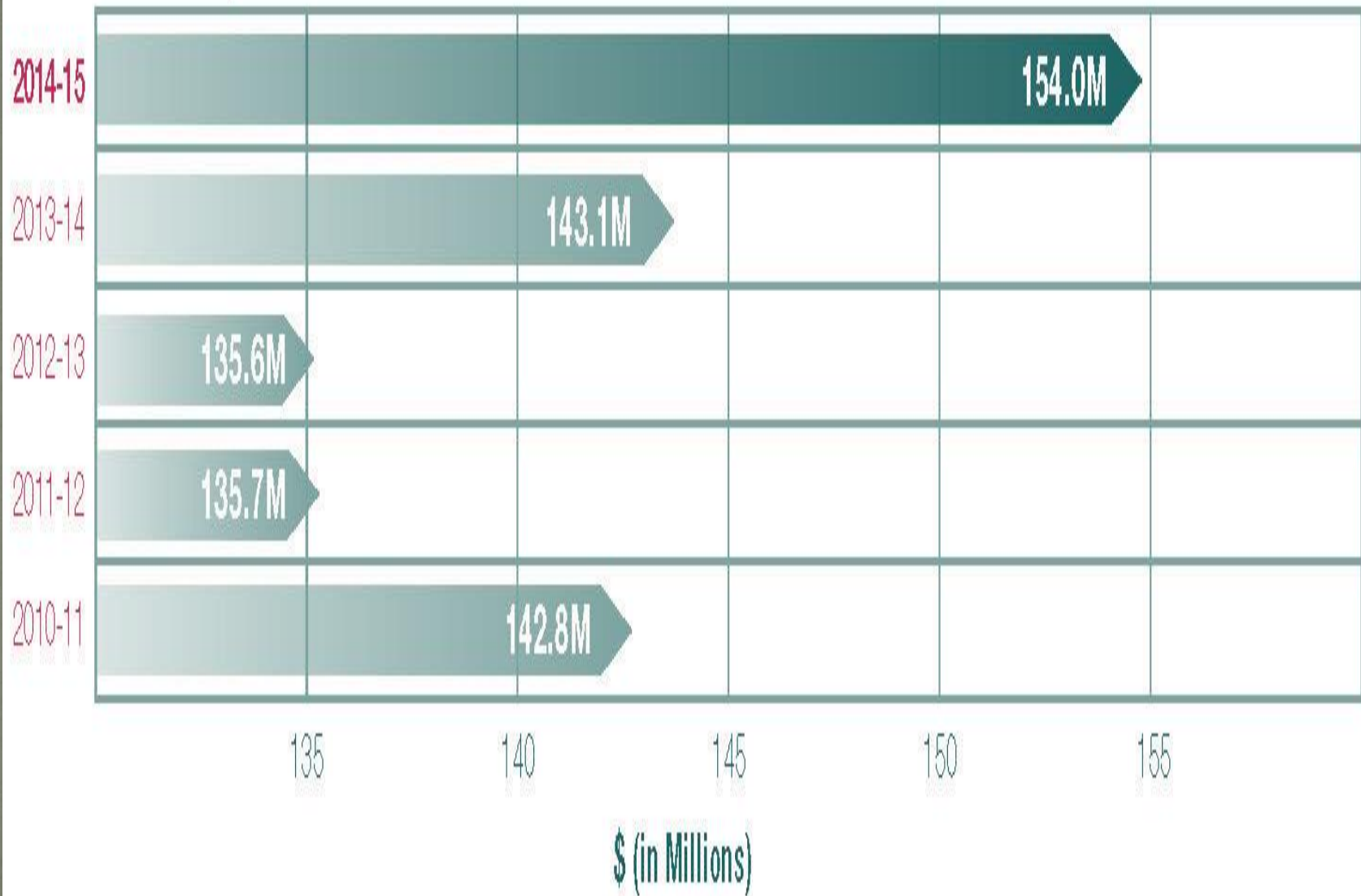
- Cigars:
 - cigars invoiced by the manufacturer at \$120 per thousand or less is 8% of the invoice price
 - cigars invoiced by the manufacturer for more than \$120 per thousand is 20% of the invoice price
- Cigarettes is levied at \$1.08 per pack
- Smoking tobacco is levied at 33% of the invoice price
- Smokeless tobacco is levied at 20% of the invoice price
- Vapor products and electronic cigarettes is levied at 5¢ per milliliter of consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used

Tobacco Tax Collections

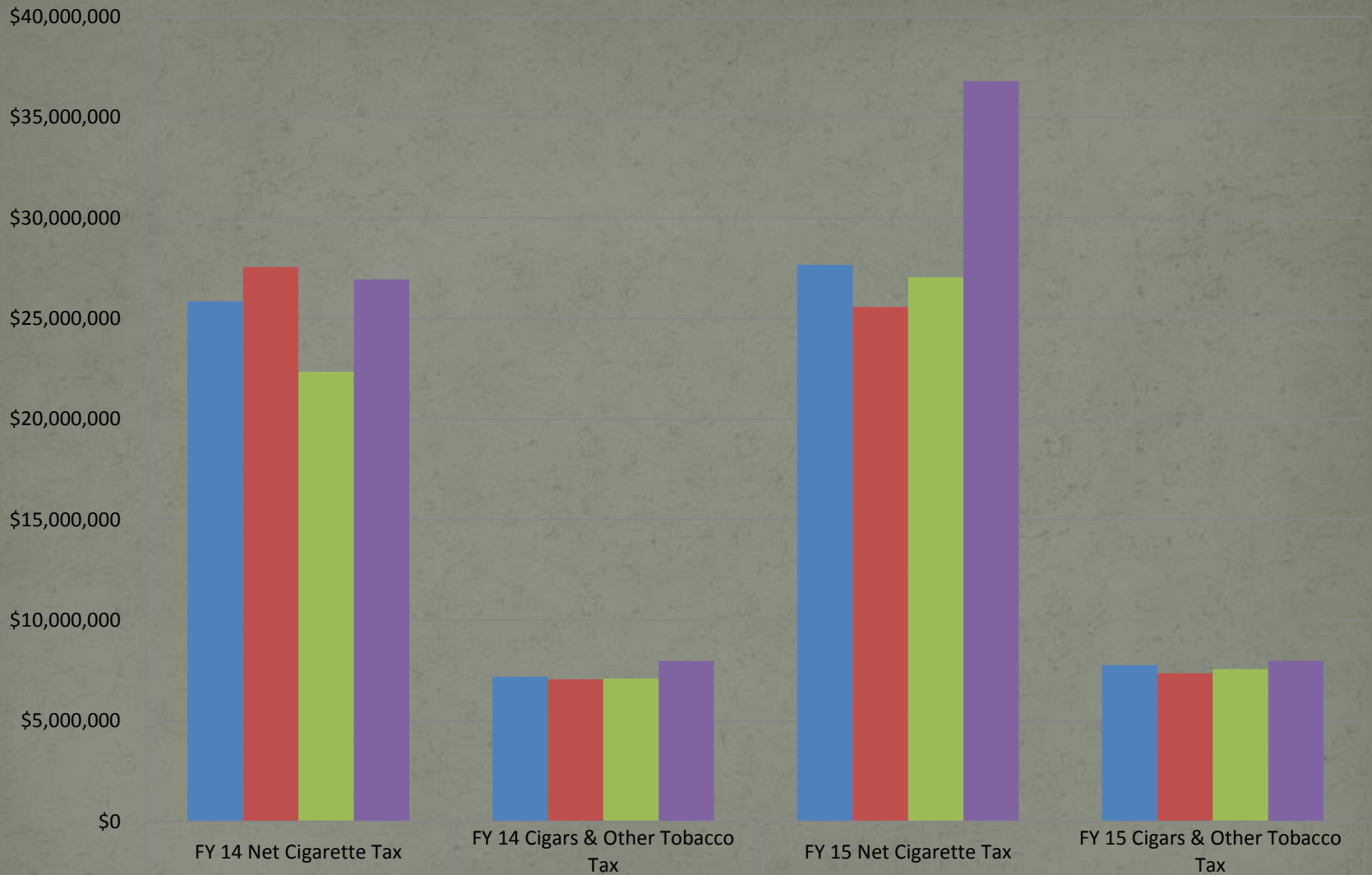
Five-Year Comparison

Fiscal Year	Amount Collected	% Change
2014-15	\$153,954,237	7.58%
2013-14	\$143,100,904	5.51%
2012-13	\$135,632,847	-0.05%
2011-12	\$135,698,482	-4.97%
2010-11	\$142,792,640	4.60%

Five-Year Comparison of Tobacco Tax Collections



TOBACCO TAX COLLECTION BY QUARTER



1st Quarter	\$25,849,634	\$7,192,310	\$27,657,704	\$7,771,250
2nd Quarter	\$27,558,319	\$7,058,777	\$25,569,970	\$7,359,080
3rd Quarter	\$22,346,677	\$7,107,371	\$27,048,679	\$7,571,876
4th Quarter	\$26,937,848	\$7,974,084	\$36,790,327	\$7,997,788

TOBACCO DISCOUNTS

Timely Filing Reports Discount - 6% Tobacco Stamps Discount - 6%



*Act 5 of the 2016 First Extraordinary Session reduced the discount from 6% to 5%

Southern States Rate of Tax- Cigars

- Alabama
 - Cheroots, stogies, and cigars: 4.05¢ each
 - Little cigars: 4¢ per 10
 - Filtered cigars: 1.5¢ each
- Arkansas- 68% of manufacturer's selling price
- Florida- No tax on cigars
- Georgia
 - 23% of wholesale cost price
 - Little cigars: .25¢ each
- Louisiana
 - 8% of the invoice price for cigars invoiced by the manufacturer at \$120 per thousand or less
 - 20% of the invoice price for cigars invoiced by the manufacturer for more than \$120 per thousand
- Mississippi- 15% of manufacturer's list price

Southern States Rate of Tax- Cigars

- Texas

- 1¢ per 10 or fraction of 10 on cigars weighing three pounds or less per thousand
- \$7.50 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for 3.3¢ or less each
- \$11 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for more than 3.3¢ each and contain no substantial amount of non-tobacco ingredients
- \$15 per thousand on cigars that weigh more than three pounds per thousand, sell at factory list price, exclusive of any trade discount, special discount, or deal, for more than 3.3¢ each and contain a substantial amount of non-tobacco ingredients

Southern States Rate of Tax- Cigarettes

- Alabama- 67.5¢ per pack of 20
- Arkansas- \$1.15 per pack of 20
- Florida- 33.9¢ per pack of 20 plus the applicable surcharges (Fla. Stat. ch.210.011)
- Georgia- 37¢ per pack of 20
- Louisiana- \$1.08 per pack of 20
- Mississippi-68¢ per pack of 20
- Texas
 - \$1.41 per pack of 20
 - \$1.7625 per pack of 25
 - \$70.50 per 1,000 cigarettes weighing three pounds or less per 1,000
 - \$72.60 per 1,000 cigarettes weighing more than three pounds per 1,000.

Southern States Rate of Tax- Smoking Tobacco

- Alabama
 - 1 1/8 ounces or less: 4¢
 - over 1 1/8 ounces, not exceeding 2 ounces: 10¢
 - over 2 ounces, not exceeding 3 ounces: 16¢
 - over 3 ounces, not exceeding 4 ounces: 21¢
- Arkansas- 68% Manufacturer's Price
- Florida- 85% Wholesale Price
- Georgia- 10% Wholesale Price
- Louisiana- 20% of the invoice price
- Mississippi- 15% Manufacturer's Price
- Texas- \$1.22 per ounce

Southern States Rate of Tax- Smokeless Tobacco

- Alabama
 - Chewing tobacco: 1.5¢ per oz.
 - Snuff: 5/8 oz. or less: 1¢
 - over 5/8 oz., up to 1 5/8 oz.: 2¢
 - over 1 5/8 oz., up to 2 1/2 oz.: 4¢
 - over 2 1/2 oz., up to 5 oz. (cans/packages/gullets): 6¢
 - over 3 oz., up to 5 oz. (glasses/tumblers/bottles): 7¢
 - over 5 oz., up to 6 oz.: 8¢
 - over 6 oz.: 12¢ additional tax per oz.
- Arkansas- 68% of manufacturer's selling price
- Florida- 25% of wholesale sales price plus a surcharge of 60% of wholesale sales price is also levied
- Georgia- 10% of wholesale cost price
- Louisiana- 20% of invoiced price
- Mississippi- 10% of wholesale cost price
- Texas- \$1.22 per ounce

Southern States Rate of Tax- Vapor Products and Electronic Cigarettes

- Alabama- No tax
- Arkansas- No tax
- Florida- No tax
- Georgia- No tax
- Louisiana- 5¢ per fluid milliliter of consumable nicotine product*
- Mississippi- No tax
- Texas- No tax

*North Carolina taxes vapor products and electronic cigarettes at the same rate as Louisiana.

Alcohol Taxes

Liquors, Sparkling Wines, Still Wines, and Beer
La. R.S. 26:1 et seq.

Louisiana Rate of Tax

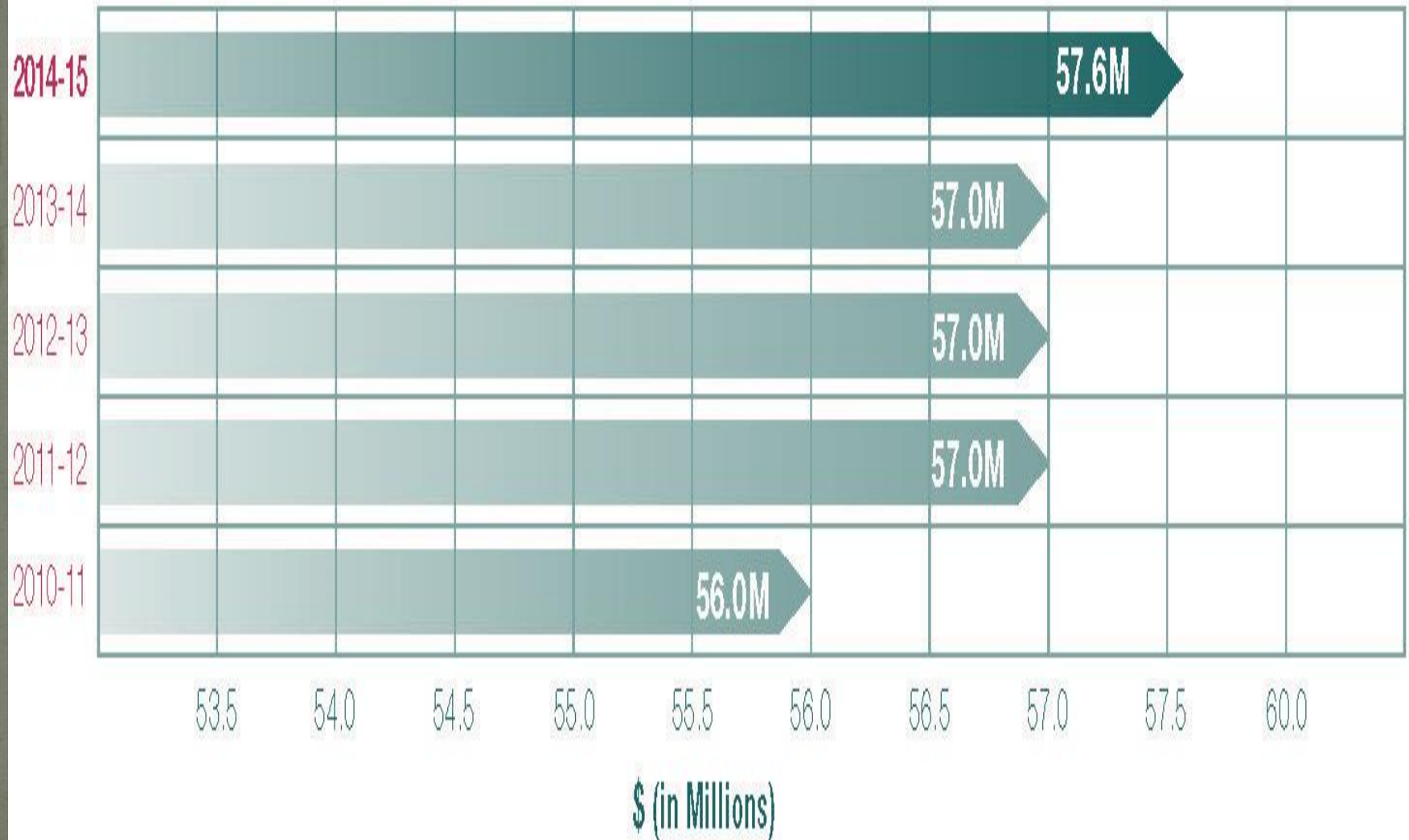
- For beverages of high alcoholic content and importers of wine, the following excise tax is imposed:
 - (1) Liquors; 80¢ per liter
 - (2) Sparkling wines; 55¢ per liter
 - (3) Still wines:
 - (a) Of an alcoholic content of not more than 14% by volume—20¢ per liter
 - (b) Of an alcoholic content of more than 14% but no more than 24% by volume—35¢ per liter
 - (c) Of an alcoholic content of more than 24% by volume—55¢ per liter
 - (4) Malt beverages-\$12.50 per barrel containing not more than thirty-one standard gallons and at a like rate for fractional parts of a barrel
- For beverages of low alcoholic content- \$12.50 per barrel containing not more than thirty-one standard gallons and at a like rate for fractional parts of a barrel is imposed

Alcoholic Beverage Taxes Collections

Five-Year Comparison

Fiscal Year	Low Alcoholic Content	High Alcoholic Content (Includes out-of-state shippers)	Total	% Change
2014-15	\$33,730,610	\$23,843,996	\$57,574,606	0.84%
2013-14	\$34,304,940	\$22,788,732	\$57,093,672	0.16%
2012-13	\$34,889,371	\$22,113,726	\$57,003,097	0.06%
2011-12	\$35,404,645	\$21,566,023	\$56,970,669	1.62%
2010-11	\$35,555,501	\$20,509,321	\$56,064,821	1.02%

Five-Year Comparison of Alcoholic Beverage Tax Collections

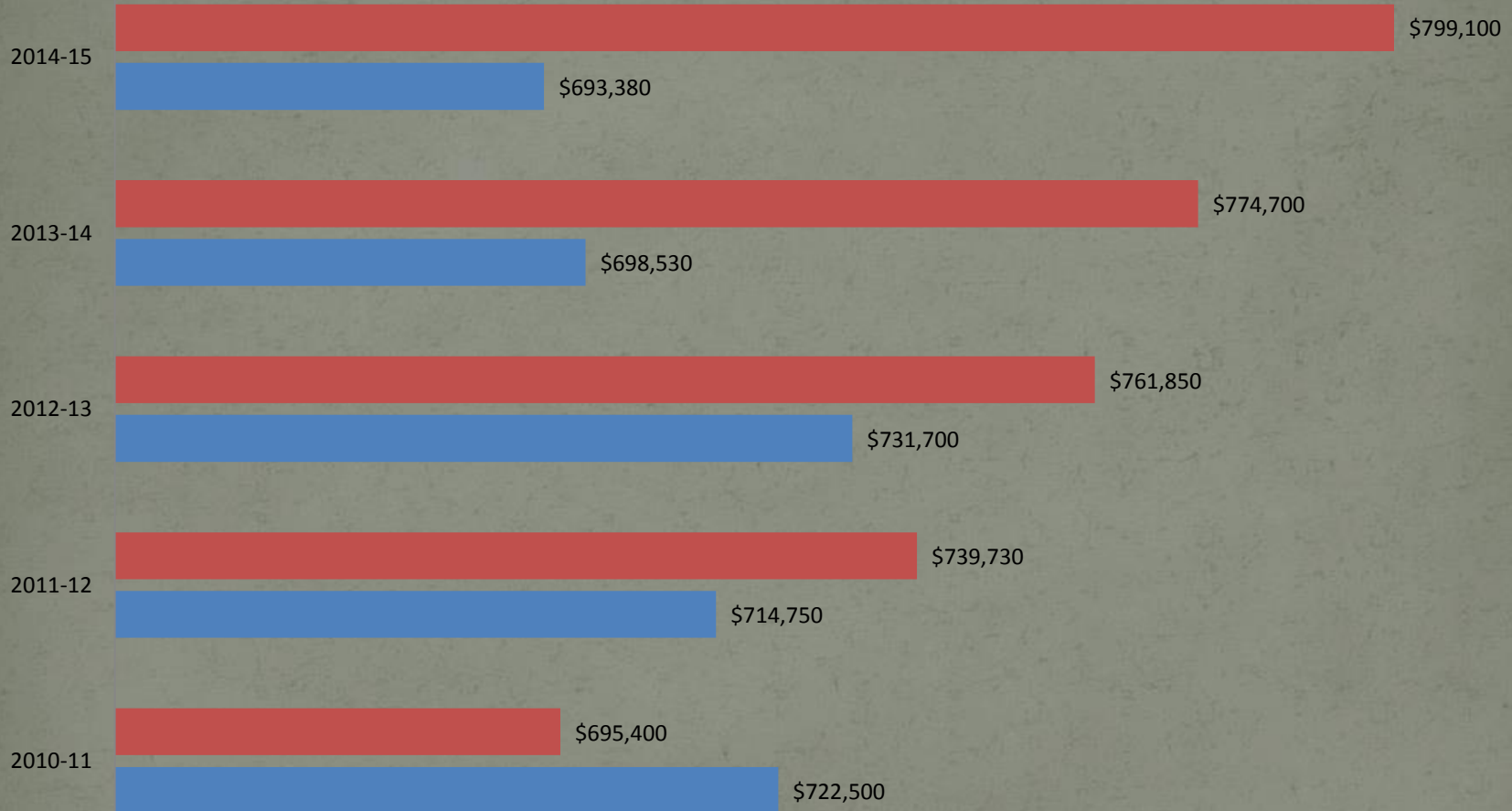


ALCOHOL COLLECTIONS BY TYPE



LIQUOR, WINE & BEER DISCOUNTS

■ Liquor and Wine Discount - 3.33 % ■ Beer Tax Discount - 2%

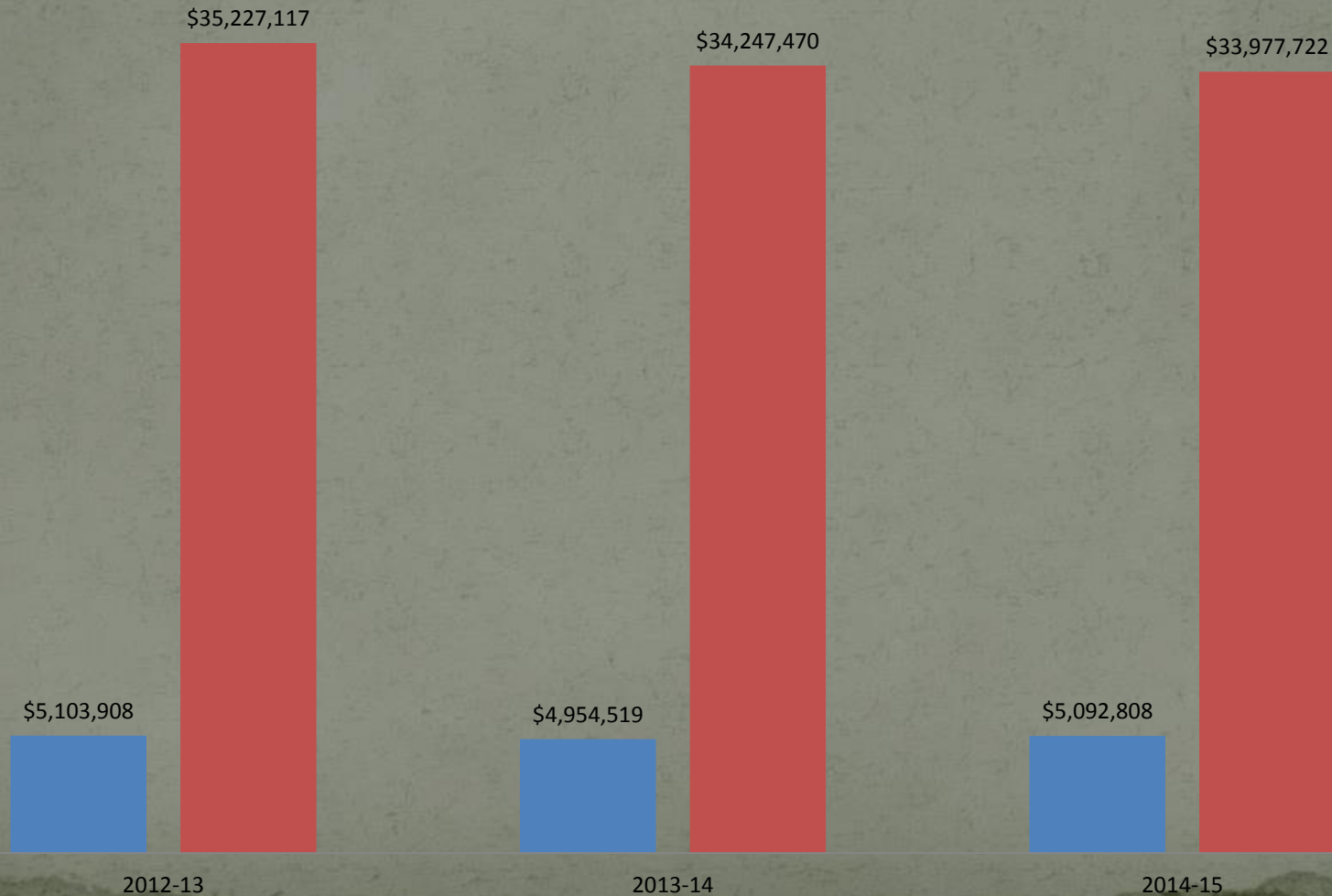


*Act 7 of the 2016 First Extraordinary Session reduced the high alcoholic content from 3.33% to 2.5% and reduced the low alcoholic content from 2% to 1.5%

Distributions to Local Parishes

TOTAL BEER DISTRIBUTIONS

■ P&M DISTRIBUTIONS ■ STATE DISTRIBUTIONS



Beer Taxes - Parish & Municipalities Distributions

FOR FISCAL YEAR ENDING JUNE 30, 2015

Parish	Total Tax Distributed	Parish	Total Tax Distributed	Parish	Total Tax Distributed
Acadia Parish	18,429.59	Cameron Parish	10,079.70	Jefferson Parish	428,454.05
Church Point	9,814.00	Catahoula Parish	5,024.81	Grand Isle	5,289.48
Crowley	23,451.29	Jonesville	5,865.90	Gretna	44,464.24
Estherwood	1,105.21	Sicily Island	1,196.16	Harahan	17,070.41
Iota	2,252.84	Claiborne Parish	8,694.84	Kenner	70,119.73
Mermentau	930.86	Haynesville	2,556.69	Westwego	13,115.46
Morse	1,089.83	Homer	6,786.45	Jean Lafitte	3,575.27
Rayne	14,545.25	Athens	1,417.81	Jefferson Davis Parish	4,375.46
Allen Parish	1,482.14	Concordia Parish	5,663.74	Elton	1,492.75
Elizabeth	1,284.68	Clayton	1,712.31	Jennings	18,130.94
Kinder	8,223.06	Feriday	6,542.78	Lake Arthur	6,400.34
Oakdale	9,868.04	Ridgecrest	746.89	Welsh	5,461.08
Oberlin	2,929.17	Vidalia	8,751.41	Fenton	329.18
Ascension Parish	73,313.81	South Mansfield	13,383.90	Lafayette Parish	28,594.96
Donaldsonville	8,687.11	East Baton Rouge Parish	194,592.61	Broussard	19,649.85
Gonzales	37,129.89	Baton Rouge	204,355.61	Carencro	14,192.09
Sorrento	2,873.47	Zachary	18,407.81	Duson	3,880.53
Assumption Parish	23,660.82	Baker	9,276.55	Lafayette	173,681.63
Napoleonville	1,430.62	East Carroll Parish	11,066.62	Scott	15,618.06
Avoyelles Parish	8,518.50	Lake Providence	1,739.60	Youngsville	15,075.30
Bunkie	8,718.52	East Feliciana Parish	7,124.44	Lafourche Parish	68,875.14
Cottonport	5,070.45	Clinton	3,339.64	Golden Meadow	2,892.03
Hessmer	2,993.09	Jackson	4,518.40	Lockport	3,727.78
Mansura	3,100.76	Norwood	1,409.75	Thibodaux	33,136.04
Marksville	16,044.65	Slaughter	1,336.61	Lasalle Parish	4,344.94
Moreauville	2,750.50	Evangeline Parish	5,048.51	Tullos	1,689.26
Plaquemine	1,518.74	Basile	3,706.10	Olla	1,312.11
Simmesport	5,048.08	Mamou	7,278.40	Golden Meadow	2,892.03
Evergreen	45.17	Turkey Creek	901.97	Lockport	3,727.78
Deridder	22,504.44	Ville Platte	21,723.28	Thibodaux	33,136.04
Merryville	2,507.21	Chataignier	390.76	Lasalle Parish	4,344.94
Bienville Parish	6,826.74	Pine Prairie	2,227.40	Tullos	1,689.26
Ringgold	1,290.36	Franklin Parish	7,354.51	Olla	1,312.11
Arcadia	2,027.90	Winnsboro	8,167.95	Jena	5,061.01
Bienville	2,582.33	Baskin	478.50	Urania	61.15
Gibbsland	258.26	Wisner	1,423.52	Lincoln Parish	6,836.21
Bossier Parish	9,242.05	Gilbert	1,526.54	Ruston	28,122.14
Bossier City	113,711.52	Grant Parish	9,231.42	Grambling	4,337.00
Plain Dealing	2,554.56	Colfax	3,345.53	Jena	5,061.01
Benton	9,091.62	Montgomery	1,026.66	Urania	61.15
Haughton	12,265.57	Iberia Parish	18,440.18	Lincoln Parish	6,836.21
Caddo Parish	19,442.50	Delcambre	1,140.84	Ruston	28,122.14
Oil City	2,688.89	Jeanerette	6,687.44	Grambling	4,337.00
Shreveport	240,977.04	Loureauxville	3,267.04	Livingston Parish	54,135.05
Vivian	8,559.69	New Iberia	50,831.58	Albany	3,373.94
Calcasieu Parish	55,177.32	Iberville Parish	16,645.09	French Settlement	910.86
Dequincy	4,283.77	Grosse Tete	1,202.54	Port Vincent	2,018.24
Iowa	7,831.73	Maringouin	1,667.78	Springfield	6,387.97
Lake Charles	131,952.92	Plaquemine	15,943.57	Denham Springs	32,558.39
Sulphur	37,985.20	Rosedale	643.89	Walker	14,960.25
Vinton	12,952.25	White Castle	2,446.95	Livingston	4,430.57
Westlake	13,089.50	Jackson Parish	10,505.91	Madison Parish	4,986.20
Caldwell Parish	7,610.55	Chatham	766.46	Delta	301.98
Columbia	2,283.12	Jonesboro	3,427.50	Tallulah	9,173.24
		Eros	791.28		

Parish	Total Tax Distributed	Parish	Total Tax Distributed	Parish	Total Tax Distributed
Morehouse Parish	9,205.57	Opelousas	43,322.36	Washington Parish	8,912.02
Bastrop	28,934.30	Palmetto	572.44	Bogalusa	17,994.02
Bonita	188.64	Port Barre	6,868.56	Varnado	1,371.78
Collinston	439.13	Sunset	6,334.04	Franklinton	11,379.65
Mer Rouge	2,140.70	Washington	2,315.68	Webster Parish	19,985.93
Natchitoches Parish	12,878.76	St. Martin Parish	30,357.95	Cotton Valley	788.77
Campiti	1,663.00	Breaux Bridge	23,387.37	Cullen	1,983.88
Clarence	897.42	Henderson	1,851.03	Springhill	6,356.88
Natchitoches	23,700.24	Parks	891.41	Minden	4,385.20
Natchez	198.17	St. Martinville	12,294.09	Dixie Inn	7,209.41
New Orleans	509,947.29	St. Mary Parish	24,683.98	West Baton Rouge Parish	13,976.36
Ouachita Parish	55,993.87	Baldwin	5,170.91	Addis	2,646.63
Monroe	69,956.12	Berwick	2,419.01	Brusly	1,885.61
West Monroe	24,342.82	Franklin	10,280.07	Port Allen	16,992.17
Sterlington	971.98	Morgan City	20,999.92	West Feliciana Parish	3,454.90
Richwood	1,904.51	Patterson	6,588.64	St. Francisville	7,287.48
Pointe Coupee Parish	17,223.79	St. Tammany Parish	59,541.77	Winn Parish	8,903.65
Fordorche	83.49	Abita Springs	6,121.37	Winnfield	2,625.17
Livonia	3,438.96	Covington	35,243.45		
Morganza	1,352.29	Madisonville	5,701.73	FY 15 Total	5,092,807.99
New Roads	10,324.69	Mandeville	26,526.90		
Rapides Parish	40,003.04	Pearl River	5,937.51		
Alexandria	79,043.84	Slidell	66,649.89		
Boyce	1,319.21	Sun	438.55		
Cheneyville	841.48	Folsom	6,870.08		
Glenmora	2,063.56	Tangipahoa Parish	36,953.92		
Lecompte	3,022.52	Amite	9,106.53		
Mcnary	693.20	Hammond	43,951.89		
Woodworth	1,268.66	Independence	1,905.88		
Red River Parish	5,942.65	Kentwood	5,931.69		
Coushatta	1,896.45	Ponchatoula	18,161.32		
Richland Parish	9,494.97	Roseland	1,269.83		
Mangham	1,497.29	Tangipahoa	4,618.44		
Rayville	5,664.24	Tickfaw	4,363.77		
Delhi	4,398.19	Tensas Parish	1,797.84		
Sabine Parish	11,569.09	Newellton	2,454.42		
Zwolle	5,678.22	St. Joseph	1,164.73		
Many	11,452.49	Waterproof	951.28		
St. Bernard Parish	59,597.31	Terrebonne Parish	96,506.09		
St. Charles Parish	47,113.37	Houma	45,499.35		
St. Helena Parish	8,706.93	Union Parish	13,285.96		
Greensburg	2,203.57	Farmerville	6,911.27		
Montpelier	7.06	Bernice	684.69		
St. James Parish	20,963.39	Marion	1,542.22		
Gramercy	5,013.38	Vermilion Parish	8,469.81		
Lutcher	1,139.37	Abbeville	27,719.29		
St. John the Baptist Parish	42,487.44	Erath	5,384.61		
St. Landry Parish	15,066.62	Gueydan	1,661.97		
Arnaudville	5,227.16	Kaplan	10,535.66		
Cankton	557.17	Maurice	4,891.95		
Eunice	25,811.16	Vernon Parish	9,459.56		
Grand Coteau	2,445.01	Leesville	21,785.24		
Krotz Springs	3,318.84	New Llano	2,405.84		
Leonville	1,137.72				
Melville	1,054.76				

Southern States Rate of Tax-Liquors (Distilled Spirits)

- Alabama
 - 56% of selling price plus an additional 2% sales tax, in addition to other sales and alcohol taxes, is also imposed
- Arkansas
 - \$1.00 per gallon on premixed spiritous liquor and 50¢ per gallon for light spiritous liquor (containing 0.5% to 5% alcohol by weight)
- Florida
 - \$6.50 per gallon for beverages with 17.259% to 55.780% alcohol by volume and \$9.53 per gallon for beverages with more than 55.780% alcohol by volume
- Georgia
 - 50¢ per liter for distilled spirits and 70¢ per liter for alcohol
- Louisiana
 - 80¢ per liter
- Mississippi
 - \$2.50 per gallon (distilled spirits)
- Texas
 - \$2.40 per gallon

Southern States Rate of Tax-Wines

- Alabama
 - Table wine: 45¢ per liter on wine containing not more than 16.5% alcohol by volume
 - Fortified wine: \$2.42 per liter on wine containing more than 16.5% alcohol by volume
 - Vinous liquors: 58% of selling price
- Arkansas
 - 25¢ per gallon on light wine (0.5% to 5% alcohol by weight)
- Florida
 - \$2.25 per gallon on wine with 0.5% to less than 17.259% alcohol by volume
 - \$3.00 per gallon on wine with greater than 17.259% alcohol by volume and \$2.25 per gallon on wine coolers.

Southern States Rate of Tax-Wines

- Georgia
 - Table wine: 11¢ per liter on the first sale, use, consumption or final delivery in state, and 29¢ per liter on the importation for use, consumption, or final delivery in state
 - Dessert wine: 27¢ per liter on the first sale, use, consumption, or final delivery in state
 - 40¢ per liter on the importation for use, consumption or final delivery.
- Louisiana
 - Sparkling wines; 55¢ per liter;
 - Still wines:
 - (a) Of an alcoholic content of not more than fourteen percent by volume—20¢ per liter
 - (b) Of an alcoholic content of more than fourteen percent by volume but no more than twenty-four percent by volume—35¢ per liter
 - (c) Of an alcoholic content of more than twenty-four percent by volume—55¢ per liter

Southern States Rate of Tax-Wines

- Mississippi
 - \$1.00 per gallon (sparkling wine and champagne)
 - 35¢ per gallon for other wines including native wines.
- Texas
 - 20.4¢ per gallon (vinous liquor, not over 14⁰% alcohol by volume)
 - 40.8¢ per gallon (vinous liquor more than 14% alcohol by volume)
 - 51.6¢ per gallon (artificially carbonated and natural sparkling vinous liquor).

Southern States Rate of Tax-Beer

- Alabama

- 5¢ per each 12 ounces or fraction thereof for malt or brewed beverages
- Additional state tax of 1.625¢ per each four ounces or fraction thereof for storage or distribution of beer
- Additional tax imposed by certain counties at varying rates

- Arkansas

- Beer (native brewery): \$0.241935 per gal. or \$7.50 per bbl.
- Beer (non-native brewery): \$0.242188 per gal./ or \$7.507813 per bbl.
- Malt liquor (native brewery): \$0.241935 per gal. or \$7.50 per bbl.
- Rates shown include gallonage tax and enforcement and inspection taxes, where applicable

Southern States Rate of Tax-Beer

- Florida
 - 48¢ per gallon
- Georgia
 - \$10 per barrel or 4.5¢ per 12 ounces
- Louisiana
 - For beverages of low alcoholic content an excise tax of \$12.50 per barrel containing not more than thirty-one standard gallons and at a like rate for fractional parts of a barrel is imposed
- Mississippi
 - 42.68¢ per gallon
- Texas
 - 19.8¢ per gallon (malt liquors and ale)
 - \$6.00 per barrel (beer)

Transportation and Communication Tax

La. R.S. 47:1001-1010

- **Who must file**

Every person owning or operating any public utility in Louisiana defined as railroads and railways, motor bus lines, motor freight lines, sleeping cars, express companies, telegraph companies, boat or packet lines, and pipe lines must file a return.

- **Rate of tax**

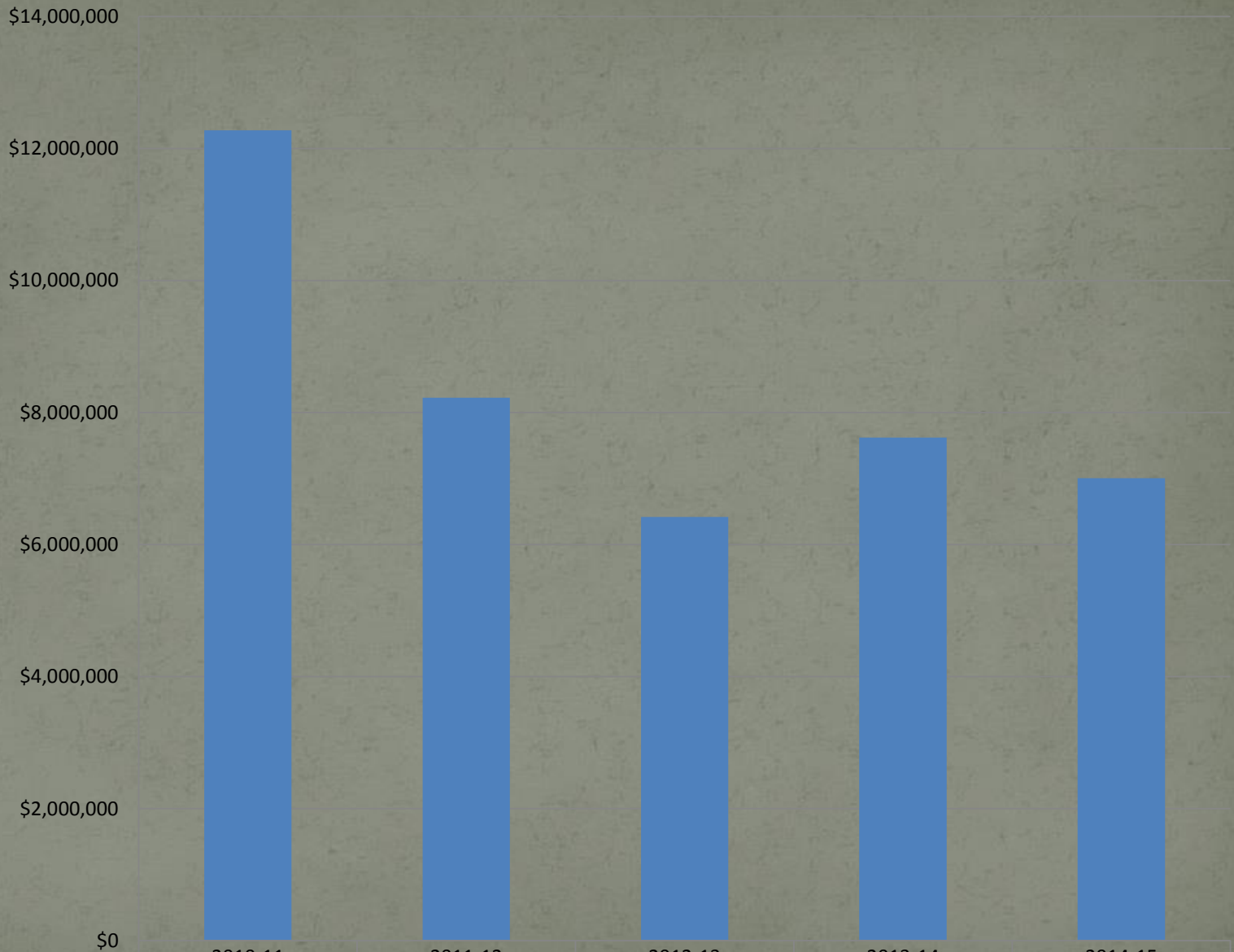
Two percent of the gross receipts from intrastate business.

- **Filing and payment date**

The return and payment are due by the 20th day of the month following the taxable period except for motor freight lines whose gross revenues for the previous fiscal year are less than \$5 million. These returns are filed quarterly and are due within 30 days after the end of the quarter.

- Seven-mile Zone Exclusion- Gross receipts from the transportation of passengers, freight, or property that originates and is delivered to points within the corporate limits of the same city or town or within a seven-mile zone adjacent to the city or town and within two contiguous parishes each with a population of 400,000 or more and a seven-mile adjacent zone, are not subject to the excise tax. The purpose of this exclusion is to shelter the seven-mile zone from taxation. R.S. 47:1003(11)

TRANSPORTATION & COMMUNICATIONS UTILITIES TAX



■ TOTAL NET COLLECTIONS

2010-11

\$12,273,235

2011-12

\$8,223,045

2012-13

\$6,419,009

2013-14

\$7,622,243

2014-15

\$7,004,588

Telecommunication Tax For The Deaf

La. R.S. 47:1061

- **Who must file**

Every local exchange telephone company operating in Louisiana is required to file a return.

- **Rate of tax**

The tax is five cents per month on each residence and business customer telephone access line of the local exchange companies.

- **Filing and payment date**

The tax is to be collected monthly and paid on or before 30 days after the close of each calendar quarter.

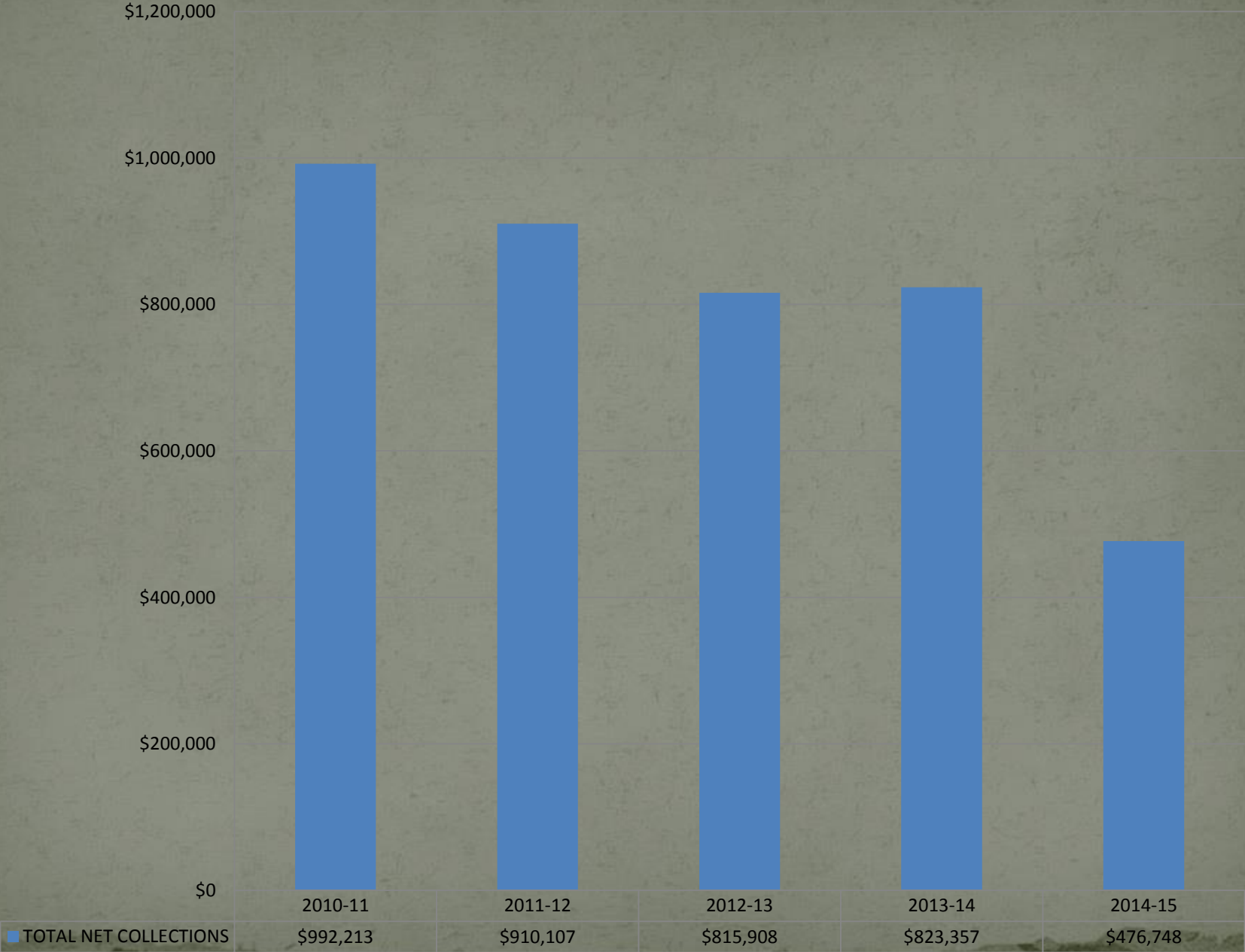
- **Discount La. R.S. 47:1061(A)(2)**

A deduction of two percent for timely reporting and remitting.

- **Dedication La. R.S. 47:1061(B)**

The monies in the Telecommunications for the Deaf Fund shall be used solely to establish, administer, and promote a statewide program to provide accessibility services and assistive technology for persons who are deaf, deaf/blind, hard of hearing, speech impaired, or others with similar disabilities or impairments, in the amounts appropriated each year by the legislature to the Louisiana Commission for the Deaf. Any surplus monies remaining to the credit of the fund on June thirtieth of each year and any funds earned through the investment of the monies in the fund shall remain to the credit of the fund.

TELECOMMUNICATIONS FOR THE DEAF TAX



Severance Taxes

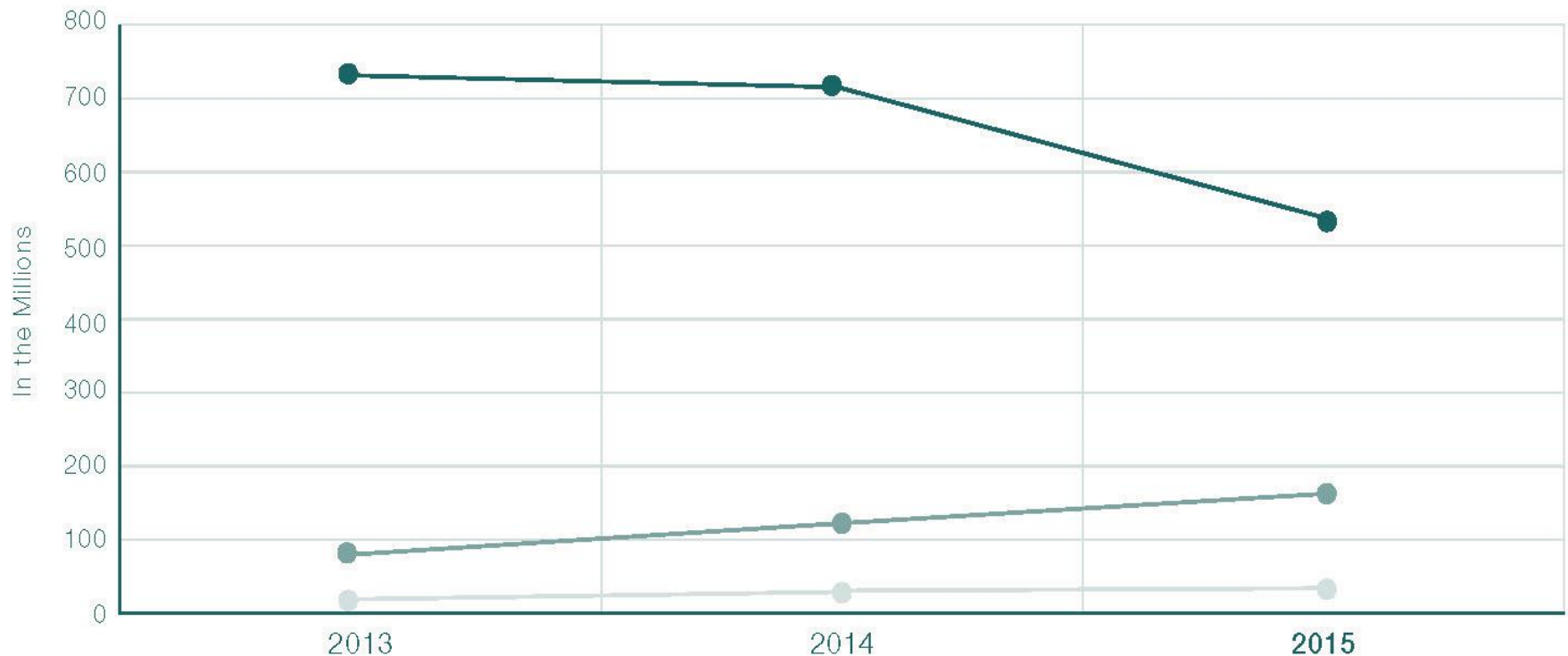
Gas and Oil

La. R.S. 47:631 et seq.

Three-Year Comparison of Severance Tax

Three-Year Comparison of Severance Tax

OIL GAS TIMBER



Louisiana Rate of Tax

- The taxes on natural resources severed from the soil or water levied by R.S. 47:631 shall be predicated on the quantity or value of the products or resources severed and shall be paid at the following rates:

(7)(a) on oil twelve and one-half percent of its value at the time and place of severance. Such value shall be the higher of (1) the gross receipts received from the first purchaser, less charges for trucking, barging and pipeline fees, or (2) the posted field price. In the absence of an arms length transaction or a posted field price, the value shall be the severer's gross income from the property as determined by R.S. 47:158(C).

(9)(a)(i) Subject to adjustment as provided in Subparagraph (d) below, on natural gas and, based on equivalent gas volumes, natural gasoline, casinghead gasoline, and other natural gas liquids, including but not limited to ethane, methane, butane, or propane, ten cents per thousand cubic feet measured at a base pressure of 15.025 pounds per square inch absolute and at the temperature base of sixty degrees Fahrenheit; provided that whenever the conditions of pressure and temperature differ from the above bases, conversion of the volume from these conditions to the above bases shall be made in accordance with the Ideal Gas Laws with correction for deviation from Boyle's Law, which correction must be made unless the pressure at the point of measurement is two hundred pounds per square inch gauge, or less, all in accordance with methods and tables generally recognized by and commonly used in the natural gas industry. For all purposes of computing standard cubic feet of gas under this Section the barometric pressure shall be assumed to be 14.7 pounds per square inch absolute at the place of measurement.

(ii) The rate as set forth in Item (i) of this Subparagraph shall be in effect until June 30, 1992. Effective July 1, 1992 the rate shall be seven cents per thousand cubic feet, and this rate shall also be subject to the annual rate adjustment as provided in Item (d)(i) of this Paragraph.

(b) In the case of gas produced from an oil well designated as such by the office of conservation, which has been determined by the secretary to have a wellhead pressure of fifty pounds per square inch gauge or less under operating conditions, or, in the case of gas rising in a vaporous state through the annular space between the casing and tubing of such oil well and released through lines connected with the casinghead gas which has been determined by the secretary to have a casinghead pressure of fifty pounds per square inch gauge or less under operating conditions, the rate shall be three cents per thousand cubic feet. For purposes of applying this reduced rate an oil well being produced by the method commonly known as gas lift shall be presumed in the absence of a determination to the contrary by the secretary, to have a wellhead pressure of fifty pounds per square inch or less under operating conditions. To qualify for the reduced rate an oil well must have a casinghead pressure of fifty pounds or less per square inch for the entire taxable month.

(c) In the case of gas produced from a gas well designated as such by the office of conservation, which has been determined by the secretary to be incapable of producing an average of 250,000 cubic feet of gas per day, the tax rate applicable to the gas severed from such well shall be one and three-tenths cents per thousand cubic feet. To qualify for the reduced rate, a gas well must be incapable of producing 250,000 cubic feet of gas per day during the entire taxable month.

(d)(i) The gas tax rate provided in Subparagraph (a) of this Paragraph shall be adjusted annually on July first for the ensuing twelve calendar months as hereinafter set forth but shall never be less than seven cents per thousand cubic feet. On or before April 30, 1991, and annually thereafter, the secretary shall determine, using the "gas base rate adjustment" as hereinafter provided, the new gas tax rate for the twelve calendar months beginning July 1, 1991, and respectively for each twelve-month period beginning annually thereafter. The new gas tax rate shall be the rate provided in Subparagraph (a) of this Paragraph multiplied by the gas base rate adjustment. The "gas base rate adjustment" shall be determined by the secretary of the Department of Natural Resources. The "gas base rate adjustment" for the applicable twelve-month period is a fraction, the numerator of which shall be the average of the New York Mercantile Exchange (NYMEX) Henry Hub settled price on the last trading day for the month, as reported in the Wall Street Journal for the previous twelve-month period ending on March thirty-first, and the denominator of which shall be the average of the monthly average spot market prices of gas fuels delivered into the pipelines in Louisiana as reported by the Natural Gas Clearing House for the twelve-month period ending March 31, 1990 (1.7446 \$/MMBTU). For the twelve-month period ending March 31, 2003, the monthly average gas prices used in making the numerator of the "gas base rate adjustment", the average gas prices for the months April, 2002 through September, 2002 shall be the monthly average spot market price of gas fuels delivered into the pipelines into Louisiana as reported in the Natural Gas Clearing House, and the average gas prices for the months October, 2002 through March, 2003 shall be the New York Mercantile Exchange (NYMEX) Henry Hub settled price on the last trading day for the month, as reported in the Wall Street Journal. The secretary of the Department of Revenue shall publish the "gas base rate adjustment" and the "gas tax rate", as determined under this Subparagraph in the official journal of the state of Louisiana by May first of each year and shall provide the "gas base rate adjustment" and the "gas tax rate" to affected producers by written notice mailed sixty days prior to the effective date thereof, but failure to make such publication or to give such notice shall not be a condition for the new gas tax rate which shall nevertheless be effective.

Gas

- **Who must file**

A return must be filed by each severer who withholds tax from royalty payments and each purchaser who withholds tax from any amount due a seller or owner if the tax has not yet been paid.

- **Rate of tax**

The tax rate for natural gas and equivalent gas volumes of natural gasoline, casinghead gasoline, and other natural gas liquids per 1,000 cubic feet at a base pressure of 15.025 pounds per square inch absolute and at 60 degrees Fahrenheit is adjusted annually on July 1 and may never be less than 7 cents.

Gas

Type	Rate
a. Full Rate: 7/1/15 to 6/30/16 [R.S. 47:633(9)(d)(i)]	\$0.158 per MCF
7/1/16 to 6/30/17 [R.S. 47:633(9)(d)(i)]	\$0.098 per MCF
b. Incapable oil-well gas [R.S. 47:633(9)]	\$0.03 per MCF
c. Incapable gas-well gas [R.S. 47:633(9)]	\$0.013 per MCF
d. Produced water-full rate: 7/1/15 to 6/30/16 [R.S. 47:633.5(C)(2)]	\$0.126 per MCF
7/1/16 to 6/30/17 [R.S. 47:633.5(C)(2)]	\$0.078 per MCF
e. Produced water-incapable oil-well gas [R.S. 47:633.5(C)(2)]	\$0.024 per MCF
f. Produced water-incapable gas-well gas [R.S. 47:633.5(C)(2)]	\$0.0104 per MCF

Gas

- **Filing and payment date**

Tax returns must be filed and payment remitted on or before the twenty-fifth day of the second month following the month to which the tax is applicable.

- **Report**

The severer must report the kind and quantity of natural resources severed, the names of the owners, the portion owned by each, the location of each natural resource, and the places where severed. The purchaser must report the names and addresses of all sellers and the quantity and gross price paid for each natural resource. These reports are due monthly on the same date as the tax.

Oil

- **Who must file**

A return must be filed by each severer who withholds tax from royalty payments and each purchaser who withholds tax from any amount due a seller or owner if the tax has not yet been paid.

Oil

- Rate of tax

Oil/Condensate/Similar Natural Resources

Per barrel of 42 gallons

Full rate oil/condensate

12.5% of value

Incapable oil rate [R.S. 47:633(7)(b)]

6.25% of value

Stripper oil rate * [R.S. 47:633(7)(c)]

3.125% of value

Reclaimed oil [R.S. 47:648.21]

3.125% of value

Produced water-full rate [R.S. 47:633.5(C)(1)]

10.0% of value

Produced water-incapable oil rate [R.S. 47:633.5(C)(1)]

5.0% of value

Produced water-stripper oil rate [R.S. 47:633.5(C)(1)]

2.5% of value

* Stripper oil is exempt as long as the average posted price for a 30-day period is less than \$20 per barrel.

Oil

- **Filing and payment date**

Tax returns must be filed and payment remitted on or before the twenty-fifth day of the second month following the month to which the tax is applicable.

- **Report**

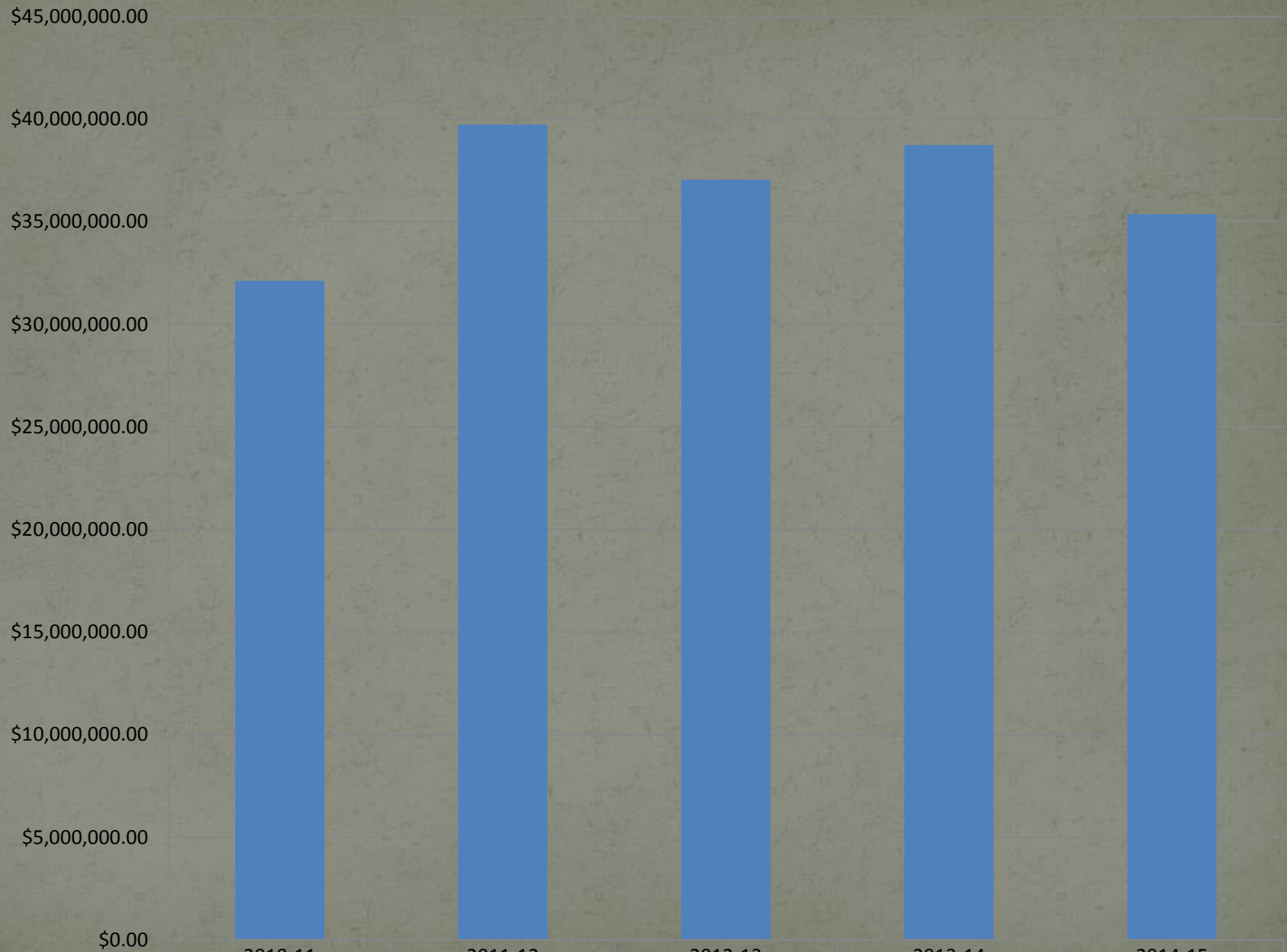
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Severance Tax Collections

Year	Oil	Timber	Gas	Total	% Change
2015	538,940,235	13,337,934	177,532,639	729,810,808	-15.23%
2014	721,330,613	13,137,337	126,425,975	860,893,925	3.39%
2013	730,508,893	11,959,673	90,201,832	832,670,398	-5.87%

Note: Amounts represent tax reported on tax returns.

SEVERANCE OIL & GAS PARISH DISTRIBUTIONS



■ TOTAL DISTRIBUTIONS	2010-11	2011-12	2012-13	2013-14	2014-15
	\$32,115,591.43	\$39,725,567.02	\$37,050,178.55	\$38,736,894.65	\$35,356,892.16

- Act 120 of the 2015 Legislative Session amended R.S. 47:633(7) concerning the suspension of severance taxes on horizontally drilled wells. For horizontal wells commencing production on or after July 1, 2015, the severance tax exemption is dependent on the average price of oil or gas for the prior year. Act 120 requires the secretary to determine the price of oil and gas upon which the exemption will be based on July 1st of each year based on the average monthly New York Mercantile Exchange price for the prior twelve months.
- For the fiscal year beginning July 1, 2015 and ending June 30, 2016, the prices applicable to the horizontal severance tax exemption was determined to be \$69.22 per barrel of oil and \$3.34 per million BTU of natural gas. Since these amounts are below the \$70 threshold for oil and \$4.50 threshold for gas, production from horizontal wells remained exempt through June 30, 2016. This exemption is limited to twenty-four months or until payout of the well is achieved, whichever comes first.
- The Department is in the process of determining the horizontal severance tax exemption for July 1, 2016 through June 30, 2017.

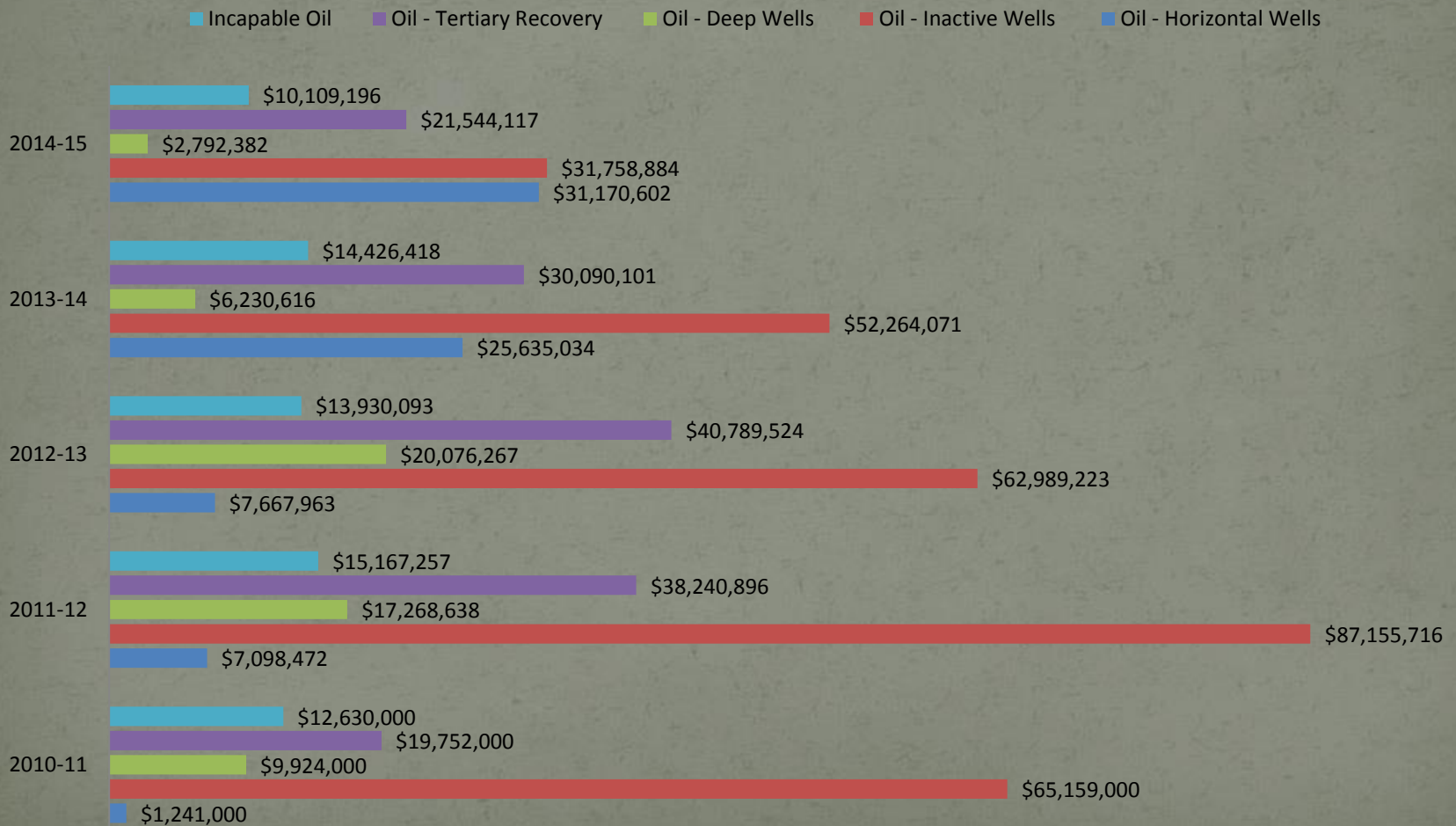
Horizontal Wells, Inactive Wells, Deep Wells and Incapable Wells-Gas

EXEMPTIONS - SEVERANCE TAX NATURAL GAS



Horizontal Wells, Inactive Wells, Deep Wells and Incapable Wells-Oil

EXEMPTIONS - SEVERANCE TAX OIL



Sevrance Oil & Gas Parish Distributions - FY15

Parish	Total Line Amount
Acadia	895,755.88
Allen	564,696.83
Ascension	75,340.50
Assumption	761,468.07
Avoyelles	191,775.99
Beauregard	493,683.67
Bienville	846,616.62
Bossier	999,822.00
Caddo	999,822.00
Calcasieu	999,822.00
Caldwell	8,732.74
Cameron	999,822.00
Catahoula	236,664.34
Claiborne	805,628.86
Concordia	764,895.64
DeSoto	1,107,408.01
East Baton Rouge	1,044,807.57
East Feliciana	433,266.87
Evangeline	866,090.94
Franklin	16,630.38
Grant	290,831.63
Iberia	999,822.00
Iberville	938,865.17
Jackson	343,577.07
Jefferson	817,195.42
Jefferson Davis	778,719.00
Lafayette	491,880.47
Lafourche	999,822.00
LaSalle	920,784.86
Lincoln	999,822.00

Parish	Total Line Amount
Livingston	659,651.43
Morehouse	4,184.79
Natchitoches	6,309.08
Ouachita	99,696.18
Plaquemines	999,822.00
Pointe Coupee	1,023,561.05
Rapides	321,315.11
Red River	1,379,489.03
Richland	9,967.08
Sabine	1,150,958.69
St. Bernard	594,921.62
St. Charles	999,822.00
St. Helena	474,972.35
St. James	174,614.97
St. John the Baptist	42,061.71
St. Landry	576,308.60
St. Martin	939,540.01
St. Mary	999,822.00
St. Tammany	11,251.76
Tangipahoa	97,811.54
Tensas	213,265.89
Terrebonne	999,822.00
Union	559,310.23
Vermilion	999,822.00
Washington	9,084.66
Webster	736,702.18
West Baton Rouge	387,003.30
West Feliciana	17,560.72
Winn	174,169.65
	35,356,892.16

Severance Tax (total gross tax reported by parish)

* The maximum amount allowed for parish distributions was \$985,544 for CY 15, and \$1,004,411 for CY 16.

FOR FISCAL YEAR ENDING JUNE 30, 2015

Parish	Oil/Condensate	Gas	Timber/Pulpwood	All Other Products	Total Tax Reported ¹
Acadia	11,420,856.24	1,028,820.45	36,373.31	(21.32)	12,486,028.68
Allen	2,559,517.35	211,711.08	512,513.56	52,255.67	3,335,997.66
Ascension	379,421.87	-2719.40	3,949.64	0.00	380,652.11
Assumption	3,519,697.68	256,910.46	59.20	30,732.20	3,807,399.54
Avoyelles	958,305.18	566.98	55,497.75	7.85	1,014,377.76
Beauregard	8,676,460.09	285,061.82	832,730.28	11,753.84	9,806,006.03
Bienville	1,201,670.37	6,761,611.52	742,982.49	127.02	8,706,391.40
Bossier	3,203,735.17	9,375,184.72	269,896.82	2,532.04	12,851,348.75
Caddo	7,611,586.83	16,183,951.21	146,313.84	149.18	23,942,001.06
Calcasieu	12,958,897.71	1,404,095.58	199,395.32	13,789.74	14,576,178.35
Caldwell	-0.52	43,664.19	347,727.46	0.00	391,391.13
Cameron	31,595,468.87	4,550,211.78	3,629.10	0.00	36,149,309.75
Catahoula	1,182,925.00	49.50	125,779.75	347.22	1,309,101.47
Claiborne	10,011,949.90	1,137,995.89	598,447.57	0.00	11,748,393.36
Concordia	4,464,178.70	1,631.78	50,555.56	0.00	4,516,366.04
DeSoto	1,234,776.85	46,839,697.53	483,280.50	322,758.05	48,880,512.93
East Baton Rouge	5,018,865.16	621,235.34	38,632.69	6,453.09	5,685,186.28
East Carroll	0.01	-1287.61	23,640.25	0.00	22,352.65
East Feliciana	2,112,018.24	29,960.55	178,723.93	24,355.60	2,345,058.32
Evangeline	11,036,331.28	506,417.51	273,036.93	0.00	11,815,785.72
Franklin	79,943.98	3,207.89	15,721.13	0.00	98,873.00
Grant	1,450,378.48	3,779.58	250,333.85	0.00	1,704,491.91
Iberia	26,212,675.82	4,545,808.10	135.66	238,262.42	30,996,882.00
Iberville	6,055,354.22	158,745.20	5,659.06	27,740.13	6,247,498.61
Jackson	186,070.33	1,531,815.02	581,196.32	0.00	2,299,081.67
Jefferson	9,950,703.99	617,394.91	(115.97)	63,579.02	10,631,561.95
Jefferson Davis	6,546,561.54	686,311.79	26,335.33	13,046.14	7,272,254.80
Lafayette	1,896,507.21	562,885.98	3,924.52	9.09	2,463,326.80
Lafourche	69,654,243.67	3,718,546.96	89.24	2,364.44	73,375,244.31
LaSalle	10,094,222.07	324,692.52	566,268.99	2,435.89	10,987,619.47
Lincoln	10,163,973.82	12,477,987.77	271,497.09	14.98	22,913,473.66
Livingston	7,252,128.72	7,740.22	234,680.49	21,288.92	7,515,838.35
Madison	-19.25	-417.10	54,922.37	0.00	54,486.02
Morehouse	-0.01	5,856.58	124,537.60	15,067.36	145,461.53
Natchitoches	23,512.42	459,293.09	497,340.31	18,927.24	999,073.06
Orleans	-50.88	3.93	294.08	0.00	247.13

Ouachita	273,513.33	221,933.83	192,942.26	3,033.72	691,423.14
Plaquemine	116,377,066.09	3,873,561.87	30.79	26,690.32	120,277,349.07
Pointe Coupee	4,663,275.99	2,140,615.18	72,856.27	0.00	6,876,747.44
Rapides	1,511,522.04	80,997.67	561,011.51	14,055.83	2,167,587.05
Red River	429,961.00	20,430,834.16	132,423.27	83,968.67	21,077,187.10
Richland	49,844.04	-8.58	6,127.41	0.00	55,962.87
Sabine	177,327.53	6,162,805.02	859,975.93	0.00	7,200,108.48
St. Bernard	4,226,123.76	236,460.36	44.36	9,821.26	4,472,449.74
St. Charles	15,303,583.42	597,635.45	3.83	49,381.34	15,950,604.04
St. Helena	2,298,048.40	233.44	319,294.88	76,579.85	2,694,156.57
St. James	803,159.44	25,756.52	477.56	44,158.92	873,552.44
St. John	210,324.93	-16.34	259.69	0.00	210,568.28
St. Landry	2,779,777.62	101,765.38	50,028.79	0.00	2,931,571.79
St. Martin	11,600,808.65	295,127.52	5,267.41	27,212.80	11,928,416.38
St. Mary	35,651,151.87	11,083,870.71	(0.86)	116,115.94	46,851,137.66
St. Tammany	0.24	207.86	128,489.07	56,050.65	184,747.82
Tangipahoa	562,359.48	-13.18	154,552.59	30,026.07	746,924.96
Tensas	1,035,250.19	31,079.30	39,991.49	0.00	1,106,320.98
Terrebonne	38,009,556.07	5,937,902.23	1,123.17	(7.72)	43,948,573.75
Union	2,617,045.99	179,505.14	712,923.63	0.00	3,509,474.76
Vermilion	25,811,209.80	9,021,412.87	(4.50)	0.00	34,832,618.17
Vernon	-2,493,863.36	150,655.25	976,602.65	59.32	-1,366,546.14
Washington	28,755.50	42.54	273,679.50	16,625.31	319,102.85
Webster	5,514,692.13	2,423,812.58	368,280.04	13,560.94	8,320,345.69
West Baton Rouge	1,739,956.02	182,819.20	3,424.96	12,241.32	1,938,441.50
West Carrol	0.06	-0.06	13,096.73	0.00	13,096.73
West Feliciana	200,234.69	44.43	73,794.22	4,371.82	278,445.16
Winn	846,681.82	15,174.86	835,251.45	8,991.55	1,706,099.68
TOTALS	538,940,234.85	177,532,638.53	13,337,934.12	1,460,913.72	731,271,721.22

¹ Tax reported amounts are based on tax return data before adjustments.

Southern States Rate of Tax- Gas

- Alabama
 - 8% of gross value
 - Gas produced by offshore production at depths greater than 18,000 feet below sea level are taxed at 6% of gross value
- Arkansas
 - New-discovery gas: 1.5% of market value, applicable to first 24 consecutive months beginning on date of first production from new-discovery gas well, regardless of whether production commenced prior to 2009 (all production attributable to period prior to 2009, will be taxed at rate in effect prior to January 1, 2009)
 - High-cost gas: 1.5% of market value, applicable to first 36 consecutive months beginning on date of first production from high-cost gas well, regardless of whether production commenced prior to 2009 (all production attributable to period prior to 2009, will be taxed at rate in effect prior to January 1, 2009)
 - Marginal gas: 1.25% of market value
 - Other natural gas: 5%
- Florida
 - 18.8¢ per thousand cubic feet (July 1, 2016 - June 30, 2017)
 - 34.4¢ per thousand cubic feet (July 1, 2015 - June 30, 2016)

Southern States Rate of Tax- Gas

- Louisiana
 - 9.8¢ per thousand cubic feet (July 1, 2016 - June 30, 2017)
 - 15.8¢ per thousand cubic feet (July 1, 2015 - June 30, 2016)
- Mississippi
 - 6% of value at point of production
 - Gas produced from certain types of horizontal wells are assessed at a reduced tax rate (Miss. Code Ann. 27-25-703)
- Texas- 7.5% of market value of gas produced and saved in Texas

Southern States Rate of Tax- Oil

- Alabama
 - 8% of gross value
 - Wells producing 25 barrels or less of oil per day and 200,000 cubic feet or less of gas per day are taxed at 4%
 - Oil produced by offshore production at depths greater than 18,000 feet below sea level are taxed at 6% of gross value
- Arkansas
 - Oil wells producing more than 10 barrels per day: 5% plus a combined additional 25 mills per barrel and an additional 2¢ per barrel
 - Oil wells producing 10 or fewer barrels per day (includes wells that are used for pressure maintenance or secondary recovery purposes): 4%, plus a combined additional 25 mills per barrel and an additional 2¢ per barrel
- Florida
 - Small well oil: 5% of gross value
 - Tertiary and mature field recovery oil: 1, 7, or 9% depending on gross value
 - All other oil: 8% of gross value

Southern States Rate of Tax- Oil

- Georgia- No tax
- Louisiana- 12.50% of value at time and place of severance
- Mississippi
 - 6% of value at point of production.
 - The oil tax is levied and assessed at the rate of 3% of the value of the oil at the point of production if the oil is produced by an enhanced oil recovery method
 - Oil produced from certain types of horizontal wells are assessed at a reduced tax rate (Miss. Code. Ann. 27-25-50)
- Texas- 4.6% of market value of oil produced in Texas, or 4.6¢ for each barrel of 42 standard gallons of oil produced, whichever formula results in the greater amount of tax

SEVERANCE tax (comparison of LA & selected states)

State	Oil Severance Full Tax Rate	Oil Severance Taxation Base	Gas Severance Full Tax Rate	Gas Severance Taxation Base
LOUISIANA	12.50%	Value at the time and place of severance	9.8¢	Per MCF
Alabama	8.00%	Gross Value at point of production	8.00%	Gross value at point of production
Arkansas	5.00% + \$.025 per barrel	Market value of oil sold	5.00%	Market value of gas sold
Florida	8.00%	Gross Value at point of production	18.8¢	Per MCF
Georgia	No Severance Tax on oil and gas production			
Mississippi	6.00%	Value at point of production	6.00%	Value at point of production
Texas	4.60%	Market value of oil (Production Tax)	7.50%	Market value of gas produced and saved in the state

Timber Taxes

La. R.S. 47:633(1) and (2)

- **Who must file**

A return must be filed by each severer who withholds tax from royalty payments and each purchaser who withholds tax from any amount due a seller or owner if the tax has not yet been paid.

- **Rate of tax**

Trees and timber: 2.25 percent of current stumpage value as determined by the Louisiana Forestry Commission

Pulpwood: 5 percent of current stumpage value as determined by the Louisiana Forestry Commission

Product	Value Per Ton	Tax Rate	Tax Per Ton
Sawtimber	\$31.58	2.25%	\$0.71
Hardwood Sawtimber	\$35.19	2.25%	\$0.79
Pine Chip-n-Saw	\$16.62	2.25%	\$0.37
Pulpwood Pine	\$9.46	5.00%	\$0.47
Pulpwood Hardwood	\$9.91	5.00%	\$0.50

- **Filing and payment date**

Tax returns must be filed and payment remitted by the last day of the month following the taxable month.

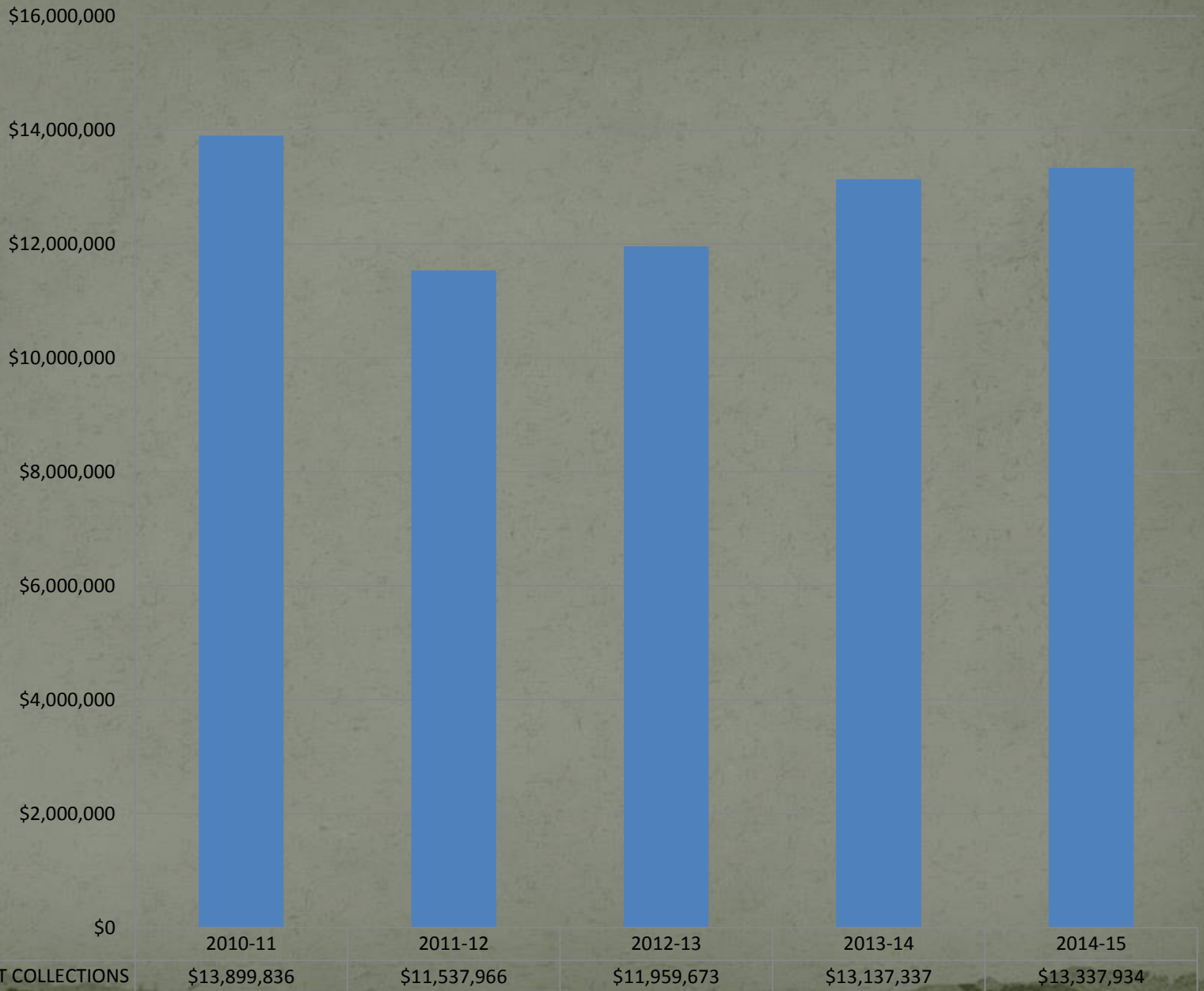
- **Report**

The severer must report the kind and quantity of natural resources severed, the names of the owners, the portion owned by each, the location of each natural resource, and the places where severed. The purchaser must report the names and addresses of all sellers and the quantity and gross price paid for each natural resource. These reports are due monthly on the same date as the tax.

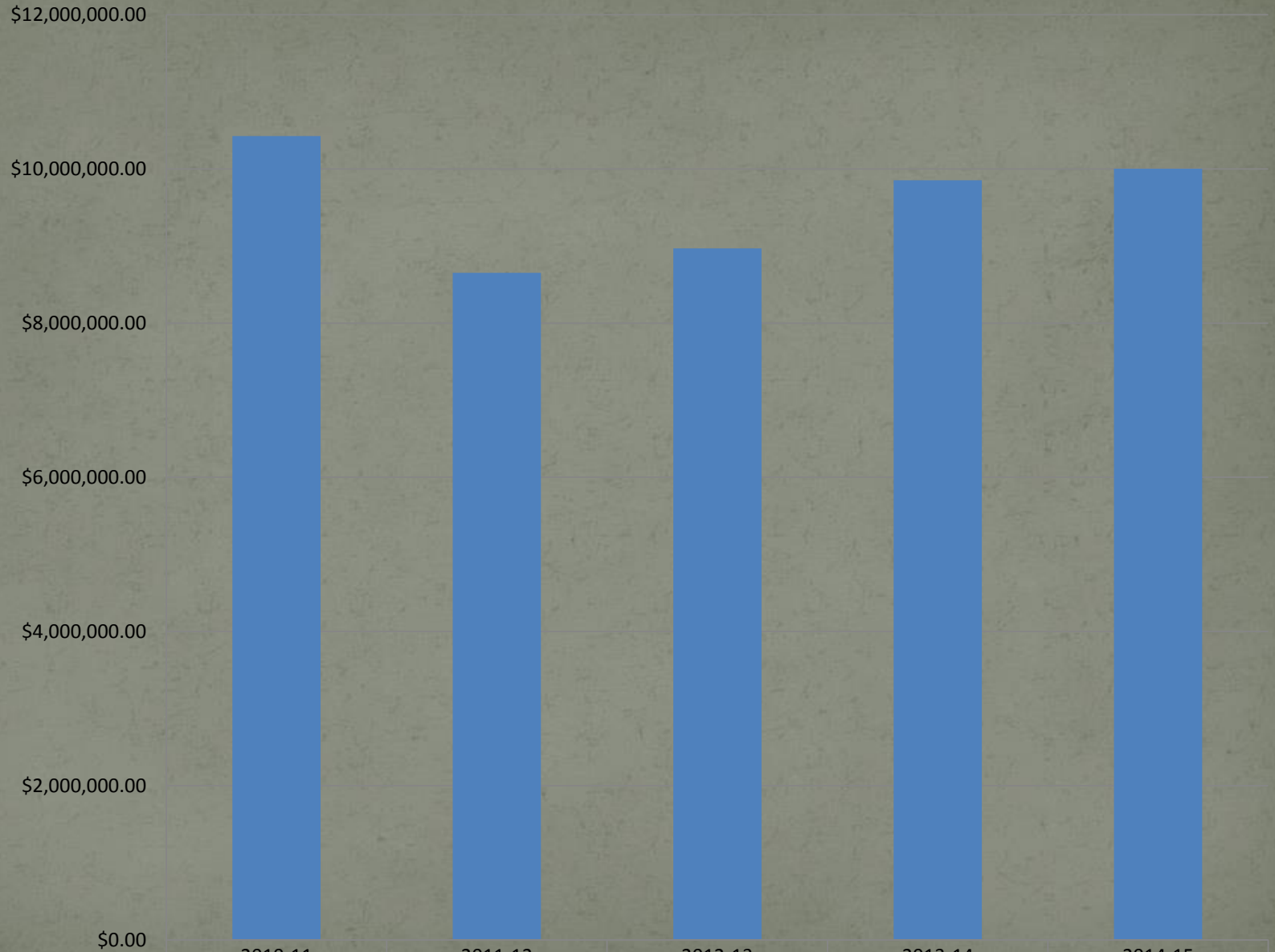
Year	Oil	Timber	Gas	Total	% Change
2015	538,940,235	13,337,934	177,532,639	729,810,808	-15.23%
2014	721,330,613	13,137,337	126,425,975	860,893,925	3.39%
2013	730,508,893	11,959,673	90,201,832	832,670,398	-5.87%

Note: Amounts represent tax reported on tax returns.

SEVERANCE TAX - TIMBER



SEVERANCE TIMBER PARISH DISTRIBUTIONS



■ TOTAL DISTRIBUTIONS	2010-11	2011-12	2012-13	2013-14	2014-15
	\$10,424,856.66	\$8,653,474.28	\$8,969,678.55	\$9,852,774.58	\$10,003,542.21

Severance Timber Parish Distributions - FY 15

Parish	Total Line Amount
Acadia	(27,280.00)
Allen	(384,385.18)
Ascension	(2,962.24)
Assumption	(44.41)
Avoyelles	(41,623.32)
Beauregard	(624,547.74)
Bienville	(557,236.88)
Bossier	(202,422.64)
Caddo	(109,735.39)
Calcasieu	(149,546.50)
Caldwell	(260,795.62)
Cameron	(2,721.84)
Catahoula	(94,334.83)
Claiborne	(448,835.68)
Concordia	(37,916.68)
DeSoto	(362,460.39)
East Baton Rouge	(28,974.54)
East Carroll	(17,730.19)
East Feliciana	(134,042.98)
Evangeline	(204,777.71)
Franklin	(11,790.85)
Grant	(187,750.40)
Iberia	(101.96)
Iberville	(4,244.30)
Jackson	(435,897.25)
Jefferson Davis	(19,751.51)
Lafayette	(2,943.39)
Lafourche	(66.93)
LaSalle	(424,701.77)
Lincoln	(203,622.84)
Livingston	(659,651.43)

Parish	Total Line Amount
Livingston	(176,010.38)
Madison	(41,191.79)
Morehouse	(93,403.21)
Natchitoches	(373,005.25)
City of New Orleans	(220.56)
Ouachita	(144,706.71)
Plaquemines	(20.94)
Pointe Coupee	(54,642.22)
Rapides	(420,758.65)
Red River	(99,317.46)
Richland	(4,595.58)
Sabine	(644,981.95)
St. Bernard	(33.27)
St. Charles	(2.90)
St. Helena	(239,471.18)
St. James	(359.91)
St. John the Baptist	(194.77)
St. Landry	(37,521.61)
St. Martin	(3,950.57)
St. Tammany	(96,366.81)
Tangipahoa	(115,914.46)
Tensas	(29,993.64)
Terrebonne	(842.38)
Union	(534,692.74)
Vernon	(732,452.00)
Washington	(205,259.64)
Webster	(276,210.05)
West Baton Rouge	(2,568.75)
West Carroll	(9,822.58)
West Feliciana	(55,345.69)
Winn	(626,438.60)

(10,003,542.21)

Southern States Rate of Tax-Timber and Forest Products

- Alabama

- Pine lumber: \$0.50 per 1,000 feet board measure and \$0.75 per 1,000 feet log scale
- Hardwood, cypress, and all other species of lumber: \$0.30 per 1,000 feet board measure and \$0.50 per 1,000 feet log scale
- Pulpwood, chemical wood, and bolts: \$0.25 per standard cord of 128 cubic feet/\$0.10 per ton
- Crossties: \$0.015 per piece/\$0.15 per ton (at the election of the taxpayer)
- Switch ties: \$0.025 per piece/\$0.17 per ton (at the election of the taxpayer)

Southern States Rate of Tax-Timber and Forest Products

- Mine ties and coal mine props: \$0.125 per 100 pieces/\$0.15 per ton
- Pine ore mine props: \$0.75 per 1,000 feet log scale
- Hardwood ore mine props: \$0.50 per 1,000 feet log scale, \$3.125 per 1,000 lineal feet/ \$0.15 per ton
- Piling and poles: \$1.875 per 1,000 board feet/\$0.205 per ton
- Turpentine (crude gum): \$0.15 per barrel of 400 pounds
- Stumpwood (tarwood): \$0.125 per ton
- Pulpwood chips: \$0.25 per 190 cubic feet/\$0.10, per ton
- There is also levied a privilege tax against the processor of the forest products or the manufacturer using the forest products in an amount equal to 50% of the tax on the severer.

Southern States Rate of Tax- Timber and Forest Products

- Arkansas- Timber
 - Pine 17.8¢ per ton
 - all other 12.5¢ per ton
- Florida- No tax
- Georgia- No tax
- Louisiana
 - Trees and timber (except pulpwood): 2.25% of current average stumpage market value
 - Pulpwood: 5% of current average stumpage market value
- Texas- No tax

Southern States Rate of Tax-Timber and Forest Products

- Mississippi
 - Pine and other soft woods: \$1.00 per 1000 board feet/12¢ per ton
 - Hardwoods: 75¢ per 1000 board feet
 - Lumber, all species and kinds, including crossties: 75¢ per 1000 board feet
 - Poles, piling, posts, stanchions and other timber products not manufactured into lumber: \$3.60 per 100 cubic feet
 - Other timber products bought by the cubic feet: 55¢ per 100 cubic feet for pine and other soft woods and 41¢ per 100 cubic feet for hardwoods

Southern States Rate of Tax-Timber and Forest Products

- Mississippi

- Pulpwood, all species and kinds except pine: 22.5¢ per cord of 128 cubic feet
- Pine pulpwood: 30¢ per cord of 128 cubic feet
- Stumpwood, lightwood or other distillate wood: 25¢ per ton
- Turpentine crude gum: 30¢ per barrel of 400 pounds
- All other timber products not mentioned: 75¢ per 1000 board feet and 37.5¢ per cord of 128 cubic feet

Mineral Taxes

Coal, Sulphur, Salt, Marble, Stone, Sand, Shells, Salt content in brine, when used in the manufacture of other products and not marketed as salt, and Lignite

La R.S. 47:633 (10), (11), (12), (13), (14), (15), (16), (18), (19) and (20)

- **Who must file**

A return must be filed by each severer who withholds tax from royalty payments and each purchaser who withholds tax from any amount due a seller or owner if the tax has not yet been paid.

- **Rate of tax**

- **Coal:** \$0.10 per ton of 2,000 pounds
- **Sulphur:** \$1.03 per long ton of 2,240 pounds
- **Salt:** \$0.06 per ton of 2,000 pounds
- **Marble:** \$0.20 per ton
- **Stone:** \$0.03 per ton
- **Sand:** \$0.06 per ton
- **Shells:** \$0.06 per ton
- **Salt content in brine, when used in the manufacture of other products and not marketed as salt:** \$0.005 per ton
- **Lignite:** \$0.12 per ton

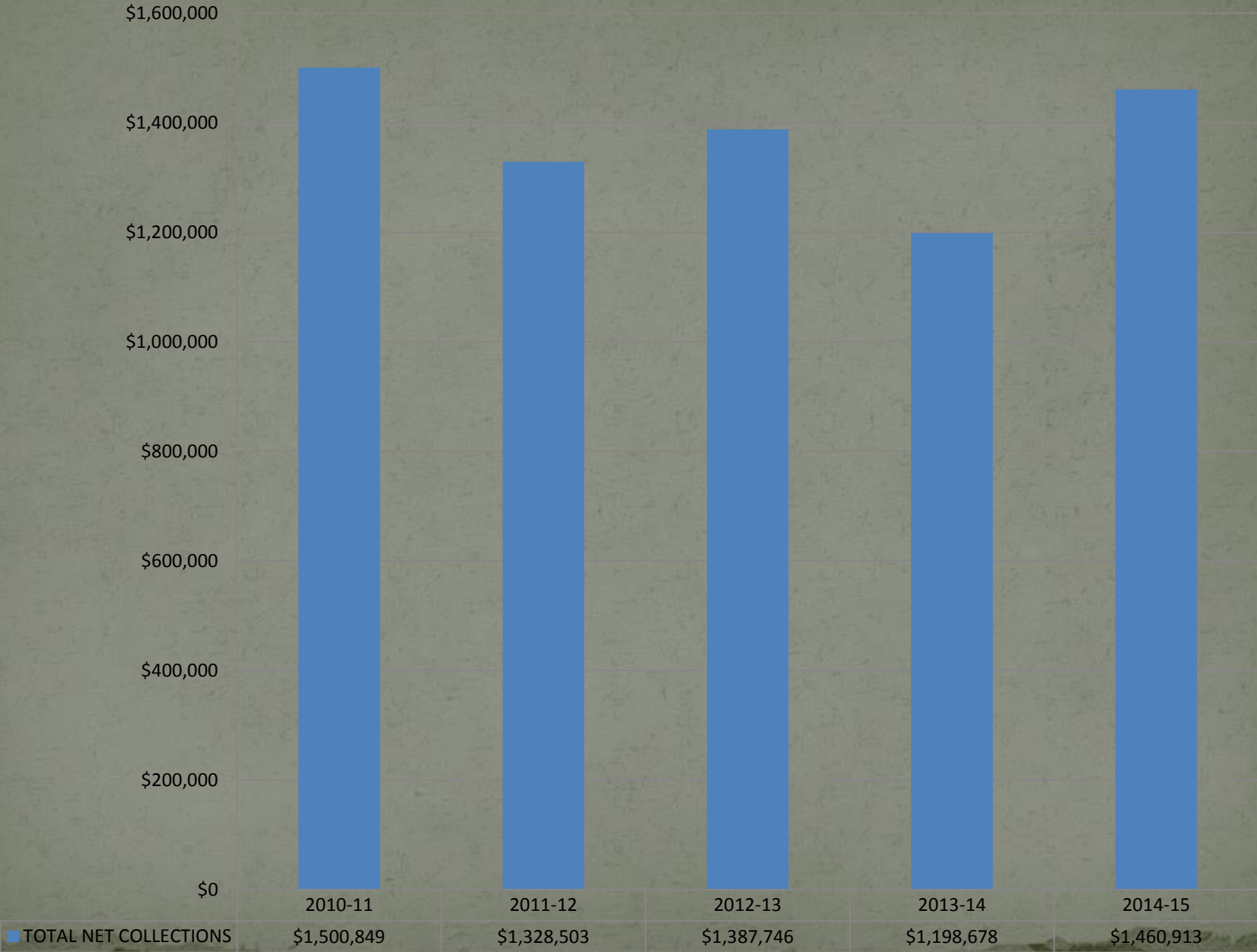
- **Filing and payment date**

Tax returns must be filed and payment remitted by the last day of the month following the taxable month.

- **Report**

The severer must report the kind and quantity of natural resources severed, the names of the owners, the portion owned by each, the location of each natural resource, and the places where severed. The purchaser must report the names and addresses of all sellers and the quantity and gross price paid for each natural resource. These reports are due monthly on the same date as the tax.

SEVERANCE TAX - MINERALS



Severance Minerals Collections by Parish

Parish	Sulfur Tax	Salt Tax	Salt Brine	Sand/Shell	Stone Tax	LigniteTax
01 Acadia	0.00	0.00	12.04	0.00	0.00	0.00
02 Allen	0.00	0.00	0.00	52,250.92	0.00	0.00
03 Ascension	0.00	0.00	0.00	0.00	0.00	0.00
04 Assumption	0.00	0.00	30,735.30	0.00	0.00	0.00
05 Avoyelles	0.00	0.00	0.00	7.47	0.00	0.00
06 Beauregard	0.00	0.00	0.00	11,746.74	0.00	0.00
07 Bienville	0.00	0.00	127.02	0.00	0.00	0.00
08 Bossier	0.00	0.00	0.00	2,532.04	0.00	0.00
09 Caddo	0.00	0.00	0.00	149.18	0.00	0.00
10 Calcasieu	0.00	0.00	13,029.05	761.62	0.00	0.00
11 Caldwell	0.00	0.00	0.00	0.00	0.00	0.00
12 Cameron	0.00	0.00	0.00	0.00	0.00	0.00
13 Catahoula	0.00	0.00	0.00	347.22	0.00	0.00
14 Claiborne	0.00	0.00	0.00	0.00	0.00	0.00
15 Concordia	0.00	0.00	0.00	0.00	0.00	0.00
16 DeSoto	0.00	0.00	0.00	0.00	0.00	322,758.05
17 East Baton Rouge	0.00	0.00	0.00	6,453.68	0.00	0.00
18 East Carroll	0.00	0.00	0.00	0.00	0.00	0.00
19 East Feliciana	0.00	0.00	0.00	24,344.48	0.00	0.00
20 Evangeline	0.00	0.00	0.00	0.00	0.00	0.00
21 Franklin	0.00	0.00	0.00	0.00	0.00	0.00
22 Grant	0.00	0.00	0.00	0.00	0.00	0.00
23 Iberia	0.00	238,265.76	19.10	0.00	0.00	0.00
24 Iberville	0.00	11,356.00	16,299.18	0.00	0.00	0.00
25 Jackson	0.00	0.00	0.00	0.00	0.00	0.00
26 Jefferson	0.00	0.00	0.00	63,612.19	0.00	0.00
27 Jefferson Davis	0.00	0.00	0.00	13,032.43	0.00	0.00
28 Lafayette	0.00	0.00	0.00	8.49	0.00	0.00
29 Lafourche	0.00	0.00	2,364.44	0.00	0.00	0.00
30 LaSalle	0.00	0.00	0.00	2,438.01	0.00	0.00
31 Lincoln	0.00	0.00	0.00	14.98	0.00	0.00
32 Livingston	0.00	0.00	0.00	21,277.33	0.00	0.00

Parish	Sulfur Tax	Salt Tax	Salt Brine	Sand/Shell	Stone Tax	LigniteTax
33 Madison	0.00	0.00	0.00	0.00	0.00	0.00
34 Morehouse	0.00	0.00	0.00	15,072.10	0.00	0.00
35 Natchitoches	0.00	0.00	0.00	0.00	0.00	18,927.24
36 Orleans	0.00	0.00	0.00	0.00	0.00	0.00
37 Ouachita	0.00	0.00	0.00	3,034.27	0.00	0.00
38 Plaquemines	0.00	0.00	0.00	26,267.80	0.00	0.00
39 Pointe Coupee	0.00	0.00	0.00	0.00	0.00	0.00
40 Rapides	0.00	0.00	0.00	14,058.03	0.00	0.00
41 Red River	0.00	0.00	0.00	0.00	0.00	83,995.39
42 Richland	0.00	0.00	0.00	0.00	0.00	0.00
43 Sabine	0.00	0.00	0.00	0.00	0.00	0.00
44 St. Bernard	0.00	0.00	0.00	9,823.17	0.00	0.00
45 St. Charles	0.00	0.00	0.00	49,366.72	0.00	0.00
46 St. Helena	0.00	0.00	0.00	76,528.18	0.00	0.00
47 St. James	0.00	0.00	0.00	44,159.51	0.00	0.00
48 St. John	0.00	0.00	0.00	0.00	0.00	0.00
49 St. Landry	0.00	0.00	0.00	0.00	0.00	0.00
50 St. Martin	0.00	13,557.80	0.00	13,655.00	0.00	0.00
51 St. Mary	0.00	112,227.30	0.00	3,921.06	0.00	0.00
52 St. Tammany	0.00	0.00	0.00	56,071.00	0.00	0.00
53 Tangipahoa	0.00	0.00	0.00	30,001.87	0.00	0.00
54 Tensas	0.00	0.00	0.00	0.00	0.00	0.00
55 Terrebonne	0.00	0.00	0.00	0.00	0.00	0.00
56 Union	0.00	0.00	0.00	0.00	0.00	0.00
57 Vermilion	0.00	0.00	0.00	0.00	0.00	0.00
58 Vernon	0.00	0.00	0.00	151.33	0.00	0.00
59 Washington	0.00	192.22	0.00	16,419.03	0.00	0.00
60 Webster	0.00	0.00	0.00	13,560.94	0.00	0.00
61 West Baton Rouge	0.00	12,241.32	0.00	0.00	0.00	0.00
62 West Carroll	0.00	0.00	0.00	0.00	0.00	0.00
63 West Feliciana	0.00	0.00	0.00	4,371.82	0.00	0.00
64 Winn	0.00	0.00	0.00	0.00	8,754.27	0.00
65 Federal Offshore	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	387,840.40	62,586.13	575,438.61	8,754.27	425,680.68

Marijuana and Controlled Dangerous Substance Tax

La. R.S. 47:2601 et seq.

- **Who must file**

Every person who manufactures, produces, ships, transports, or imports into Louisiana, or in any manner acquires or possesses marijuana or controlled dangerous substances on which the tax has not been paid in Louisiana is required to pay the tax.

- **Rate of tax**

- \$3.50 per gram of marijuana or portion thereof
- \$200 per gram of controlled dangerous substance or portion thereof
- \$400 per ten-dosage unit of controlled dangerous substance that is not sold by weight or portion thereof

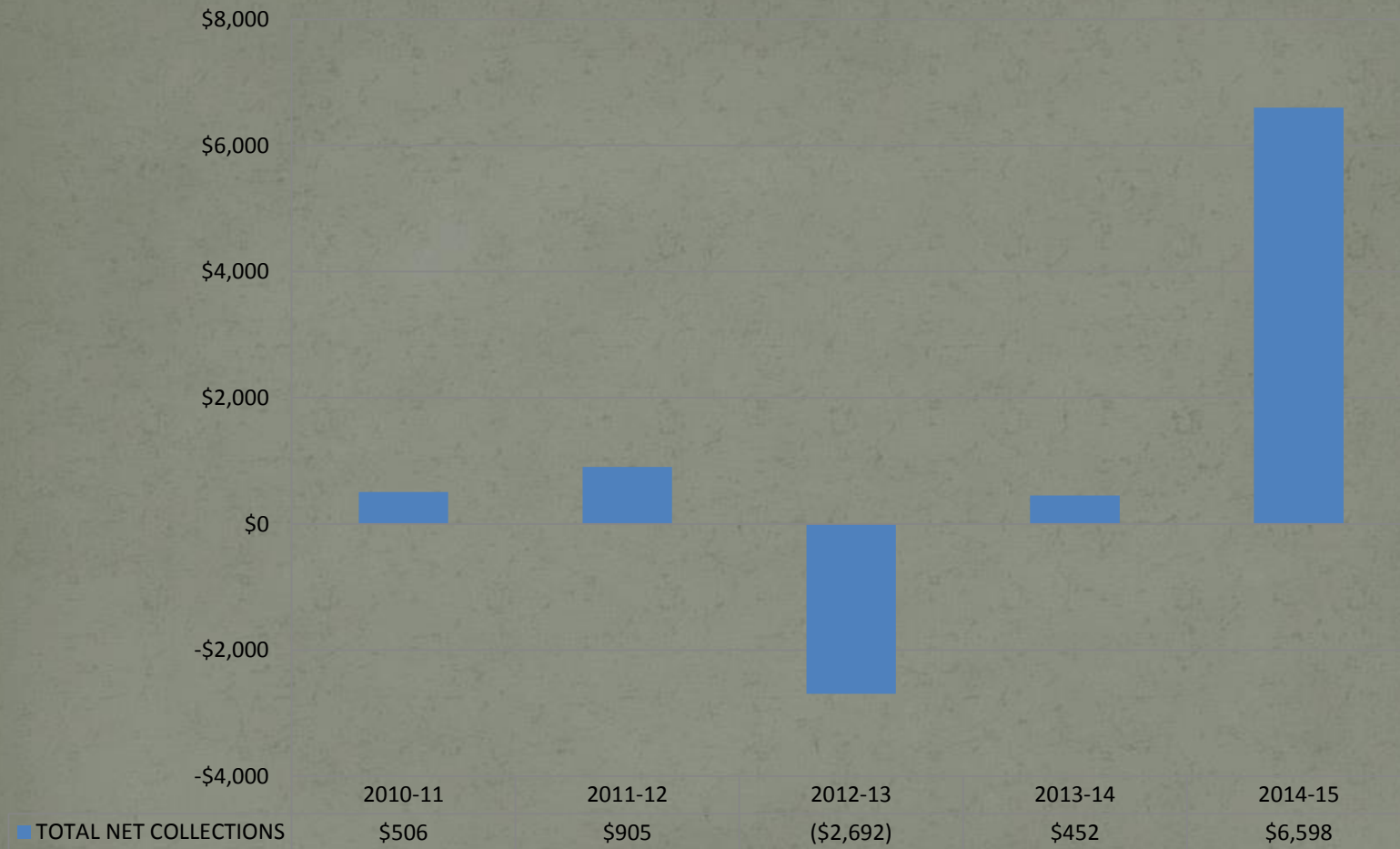
- **Method of payment**

Every dealer receiving or handling marijuana and controlled dangerous substances on which the tax has not been previously paid shall purchase from the Secretary of Revenue the stamps to represent the tax. The tax stamp must be affixed to the smallest container or package of marijuana or controlled dangerous substance that is subject to the tax.

- **Restitution**

Courts can order individuals to make restitution and pay LDR the tax on the marijuana or controlled dangerous substance.

MARIJUANA & CONTROLLED DANGEROUS SUBSTANCE TAX



*In 2012-13, a taxpayer made duplicate payments for \$3,016.22 each and requested a refund. A refund in the amount of \$3,332.01 was issued. The refund included interest.

Surface Mining & Reclamation Fee

La. R.S. 30:906.1, 906.2 and 906.3

- Who must file

Any person who engages in or carries out on lands within the State any surface coal mining operations.

- Rate of the fee

The rate of the fee is eight cents per ton on all coal and lignite mined in this state.

- **Filing and payment date**

The monthly return and payment are due the last day of the following taxable period.

- §906.1. Surface mining and reclamation fees

There is hereby imposed on all permittees under the supervision of the assistant secretary pursuant to Chapter 9 of this Title, Surface Mining and Reclamation Act, an annual regulatory fee of eight cents per ton on all coal and lignite mined in this state. This fee shall be used for the purpose of enforcing the Louisiana Surface Mining and Reclamation Act and regulations promulgated thereunder.

- §906.2. Collection of surface mining and reclamation regulatory fees

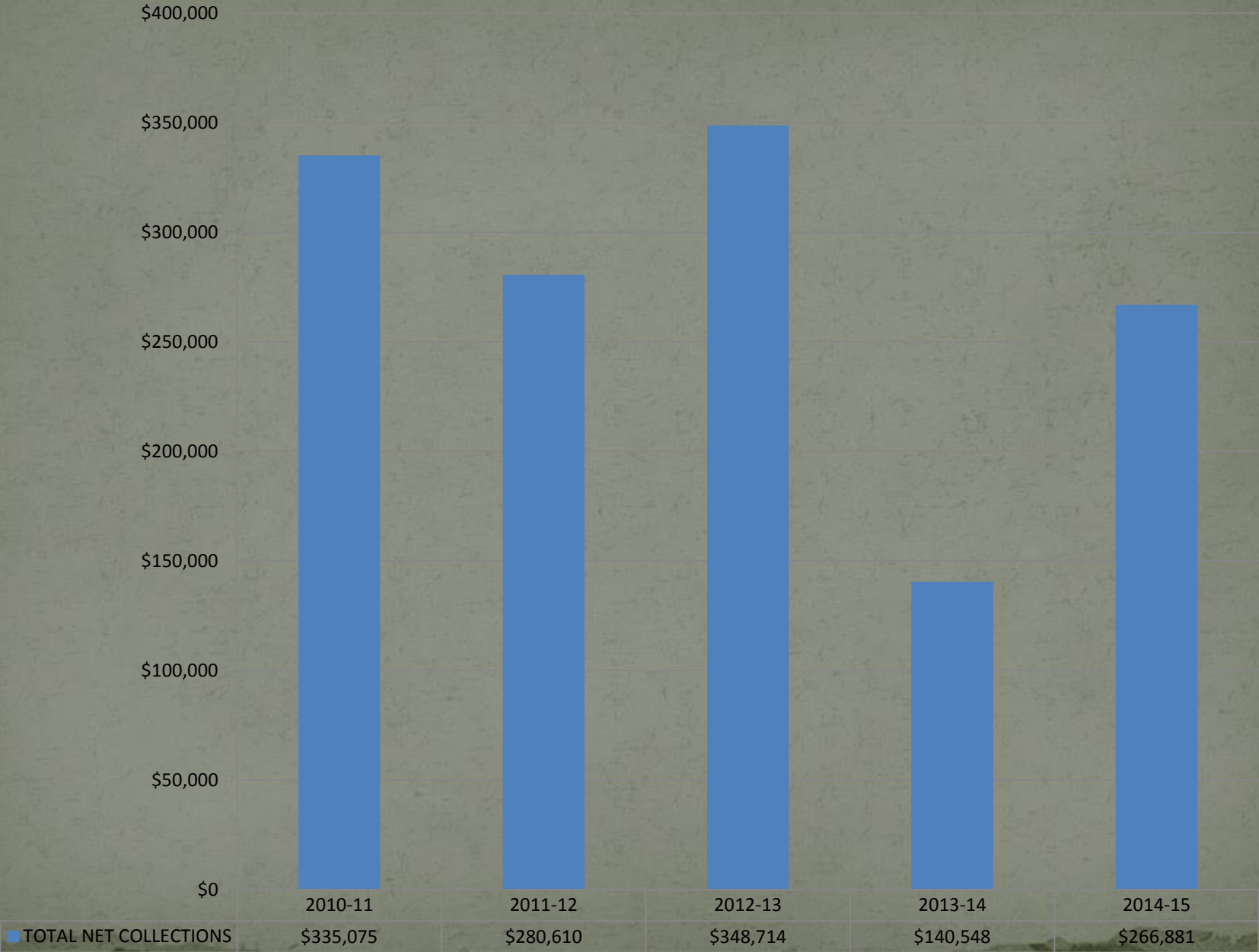
A. The surface mining and reclamation regulatory fee shall be paid to the secretary of the Department of Revenue on a monthly basis and shall begin to accrue on July 1, 1986, and shall be paid using forms to be prescribed by the secretary of the Department of Revenue.

B. If any permittee fails to pay the surface mining and reclamation regulatory fee, the secretary of the Department of Revenue may proceed to enforce the collection thereof by utilizing the remedies and procedures set forth in Chapter 18 of Subtitle II of Title 47, specifically including any authority to obtain and audit information and impose interest and penalties.

- §906.3. Department of Revenue; surface mining and reclamation fees

A. Funds received by the Department of Revenue in the form of surface mining and reclamation fees shall be deposited immediately upon receipt to the state treasury.

SEVERANCE TAX - SURFACE MINING & RECLAMATION FEE



Oil Spill Contingency Fee

La. R.S. 30:2485

- **Who must file**

The entity responsible for collecting and remitting the fee to LDR will be the refinery who receives the crude oil for storage and processing. The operator of the refinery is responsible for collecting the fee from the owner of the crude oil and remitting the fee to LDR.

- **Rate of the fee**

Beginning January 1, 2016, the fee will be levied at a rate of one-quarter of one cent per barrel. However, the fee will increase to one-half cent per barrel during any period in which certain conditions are met as outlined in R.S. 30:2485(C). Qualifying conditions that would cause the rate to increase include a decrease in the fund balance to less than \$5 million or an unauthorized discharge of oil in excess of one hundred thousand gallons within the previous twelve months.

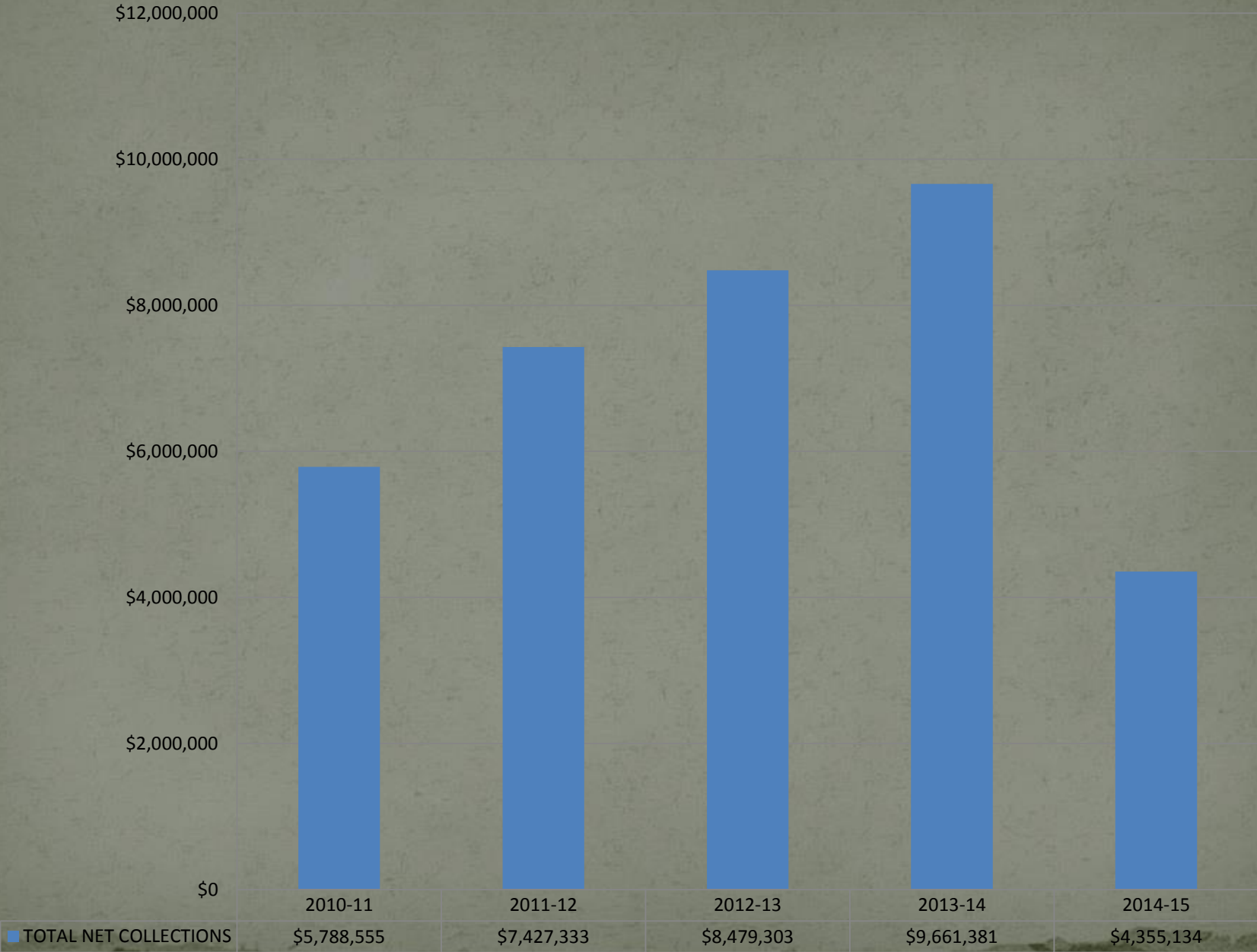
- **Filing and payment date**

The oil spill contingency fee return and payment are remitted on a quarterly basis and are due by the last day of the month following the calendar quarter in which liability for the fee is incurred.

- **What is the vendor's comp**

The vendor's comp (discount) is one and one-half percent.

OIL SPILL CONTINGENCY FEE



Oilfield Site Restoration Fee Oil and Condensate Production

La. R.S. 30:87(F)

- **Rate of the fee**

There is hereby imposed on crude petroleum produced from producing wells in this state a fee in the amount of one and one-half cents on each barrel of oil and condensate. The site restoration fee is as follows:

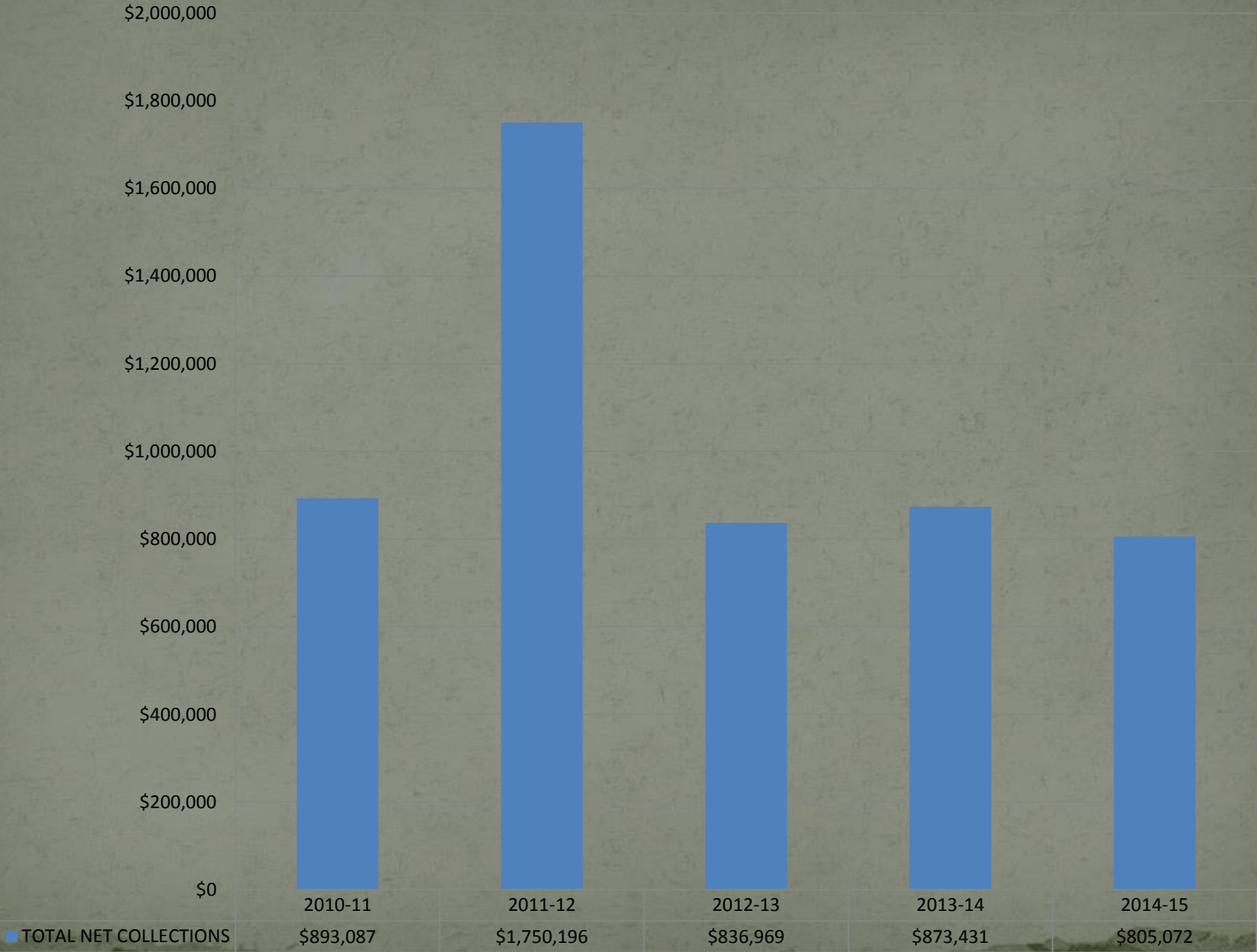
- Full rate--1.5¢ per barrel
- Incapable rate--.75¢ per barrel
- Stripper rate--.375¢ per barrel

- **Filing and payment date**

The oilfield site restoration fee return and payment are due quarterly on the last day of the month following the end of the quarter.

- Monies collected from the oilfield site restoration fee are deposited into the Oilfield Site Restoration Fund, which provides revenue to the Office of Conservation for the cleanup, closure and restoration of orphaned oilfield sites.

OILFIELD SITE RESTORATION - OIL



Oilfield Site Restoration Fee Natural Gas

La. R.S. 30:87(F)

- **Rate of the fee**

There is hereby imposed on gas produced from producing wells in this state a fee in the amount of three-tenths of one cent per thousand cubic feet (mcf). The site restoration fee is as follows:

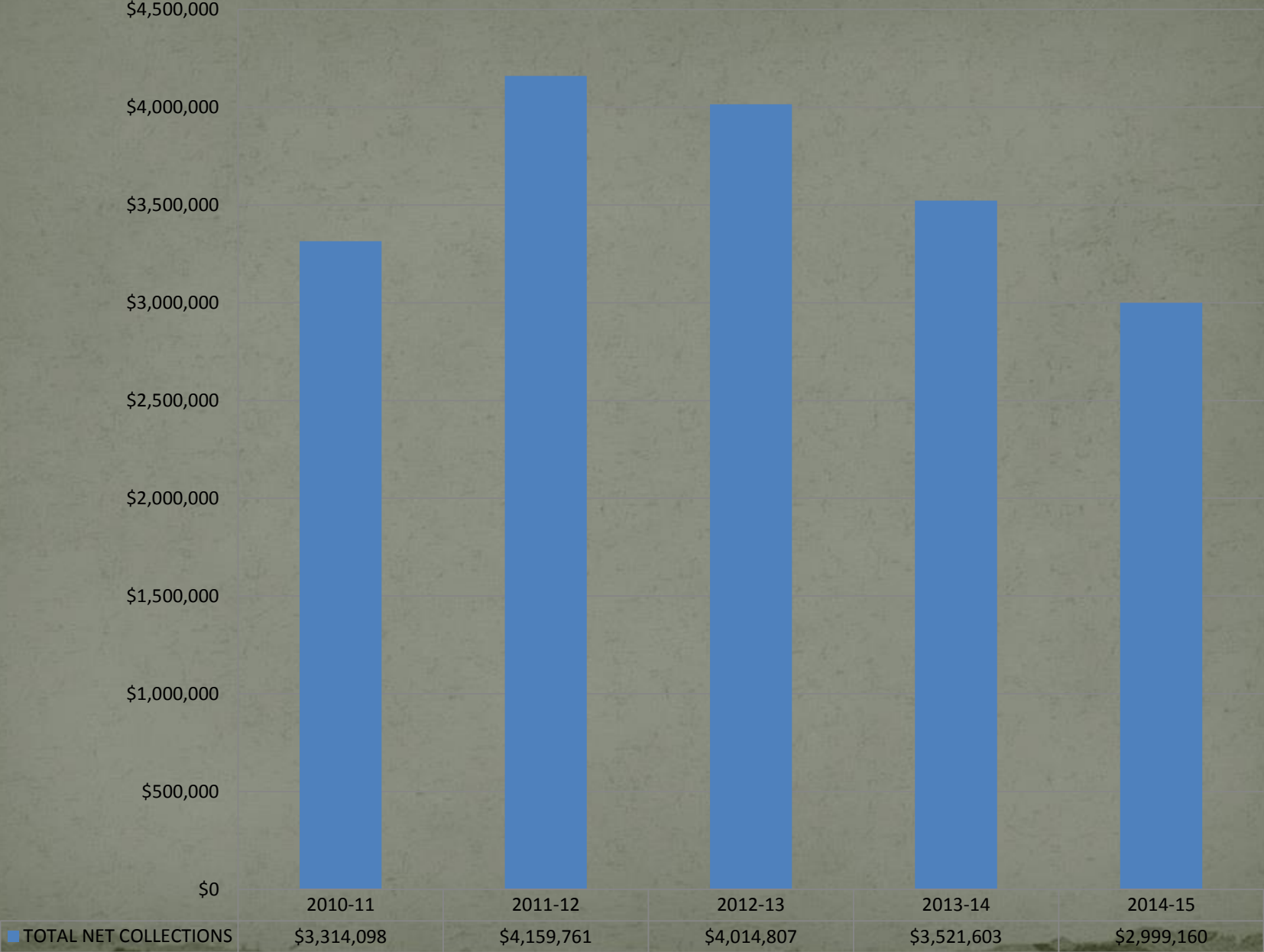
- Full rate-- $.3\text{¢}$ per thousand cubic feet (mcf)
- Incapable rate-- $.12\text{¢}$ per thousand cubic feet (mcf)
- Stripper rate-- $.0525\text{¢}$ per thousand cubic feet (mcf)

- **Filing and payment date**

The oilfield site restoration fee return and payment are quarterly on the last day of the month following the end of the quarter.

- Monies collected from the oilfield site restoration fee are deposited into the Oilfield Site Restoration Fund, which provides revenue to the Office of Conservation for the cleanup, closure and restoration of orphaned oilfield sites.

OILFIELD SITE RESTORATION - GAS



Inspection and Supervision Fee

La. R.S. 45:1177-1179

- Rate of fee
 - \$5.01 per \$1,000 for the first \$100,000 or less of gross receipts.
 - \$4.23 per \$1,000 of gross receipts in excess of \$100,000 and not more than \$250,000.
 - \$3.45 per \$1,000 of gross receipts in excess of \$250,000 and not more than \$500,000.
 - \$2.68 per \$1,000 of gross receipts in excess of \$500,000 and not more than \$750,000.
 - \$2.29 per \$1,000 of gross receipts in excess of \$750,000 and not more than \$1,000,000.
 - \$1.90 per \$1,000 of gross receipts in excess of \$1,000,000 and not more than \$2,000,000.
 - \$1.51 per \$1,000 of gross receipts in excess of \$2,000,000 and not more than \$5,000,000.
 - \$1.13 per \$1,000 of gross receipts in excess of \$5,000,000 and not more than \$10,000,000.
 - \$.97 per \$1,000 of gross receipts in excess of \$10,000,000 and not more than \$25,000,000.
 - \$.82 per \$1,000 of gross receipts in excess of \$25,000,000 and not more than \$100,000,000.
 - \$.71 per \$1,000 of gross receipts in excess of \$100,000,000.

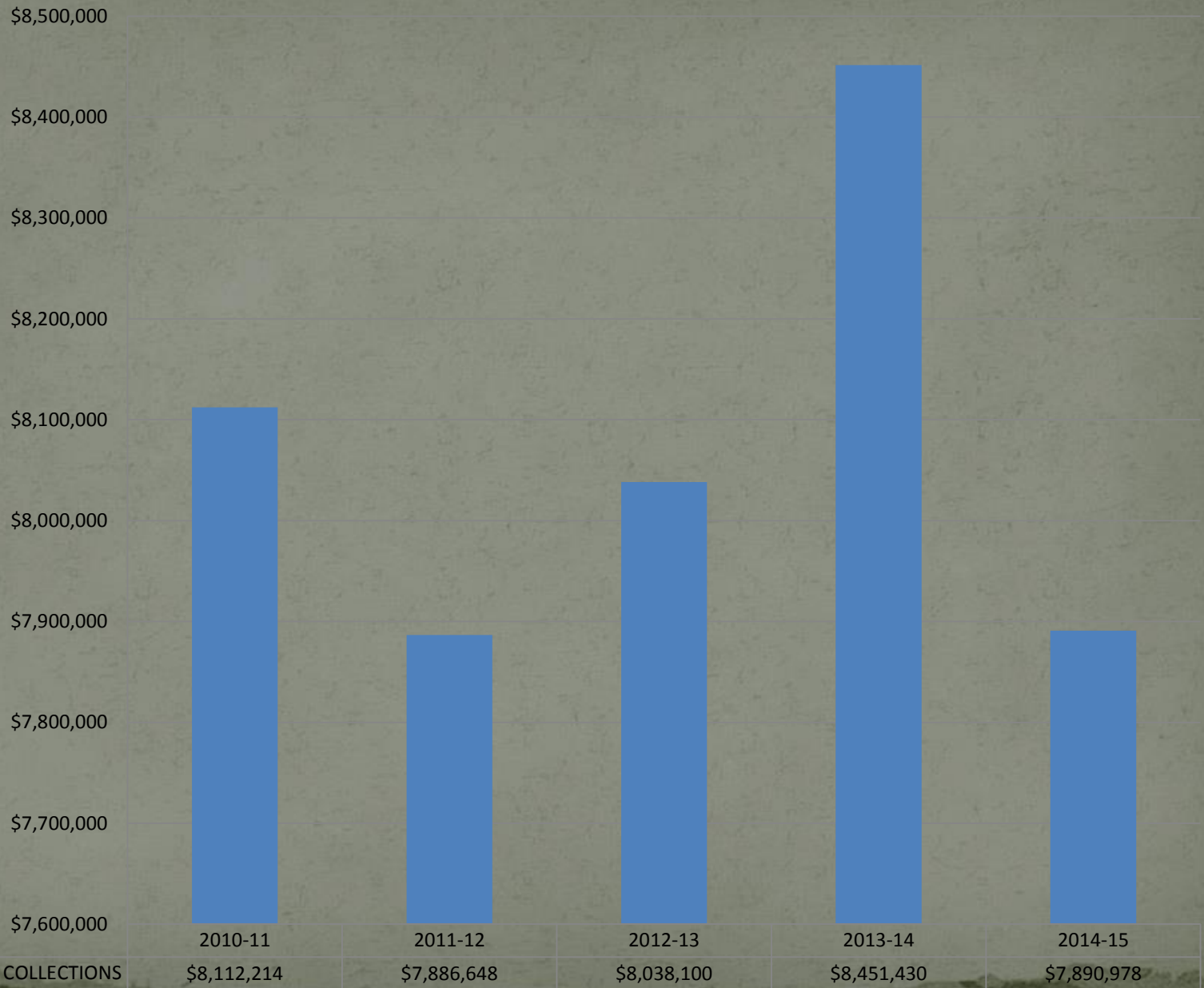
- **Filing and payment date**

The return and payment are remitted quarterly.

- **Exclusions**

- **Ten-mile Zone Exclusion-** Certain common carriers operating sightseeing passenger vehicles are allowed to exclude a ten-mile zone from the computation of their gross receipts. The common carrier must operate the vehicles within the limits and not more than ten miles from one incorporated municipality under a municipal certificate of public convenience and necessity. The purpose of this exclusion is to shelter the ten-mile zone from taxation. R.S. 45:1177(A)(4)
- **Power Cost Exclusion-** A deduction from gross receipts is allowed for the cost paid for the purchase of wholesale power for resale by electric cooperatives organized pursuant to R.S. 12:401 et seq. The purpose of this exclusion is to eliminate the double taxation of power; first when it is purchased for resale and second when it is sold. R.S. 45:1177(A)(5)

INSPECTION AND SUPERVISION FEE



Electric Cooperative Fee

La. R.S. 12:425

- **Who must file**

Every electric cooperative must file a return and remit the fees owed.

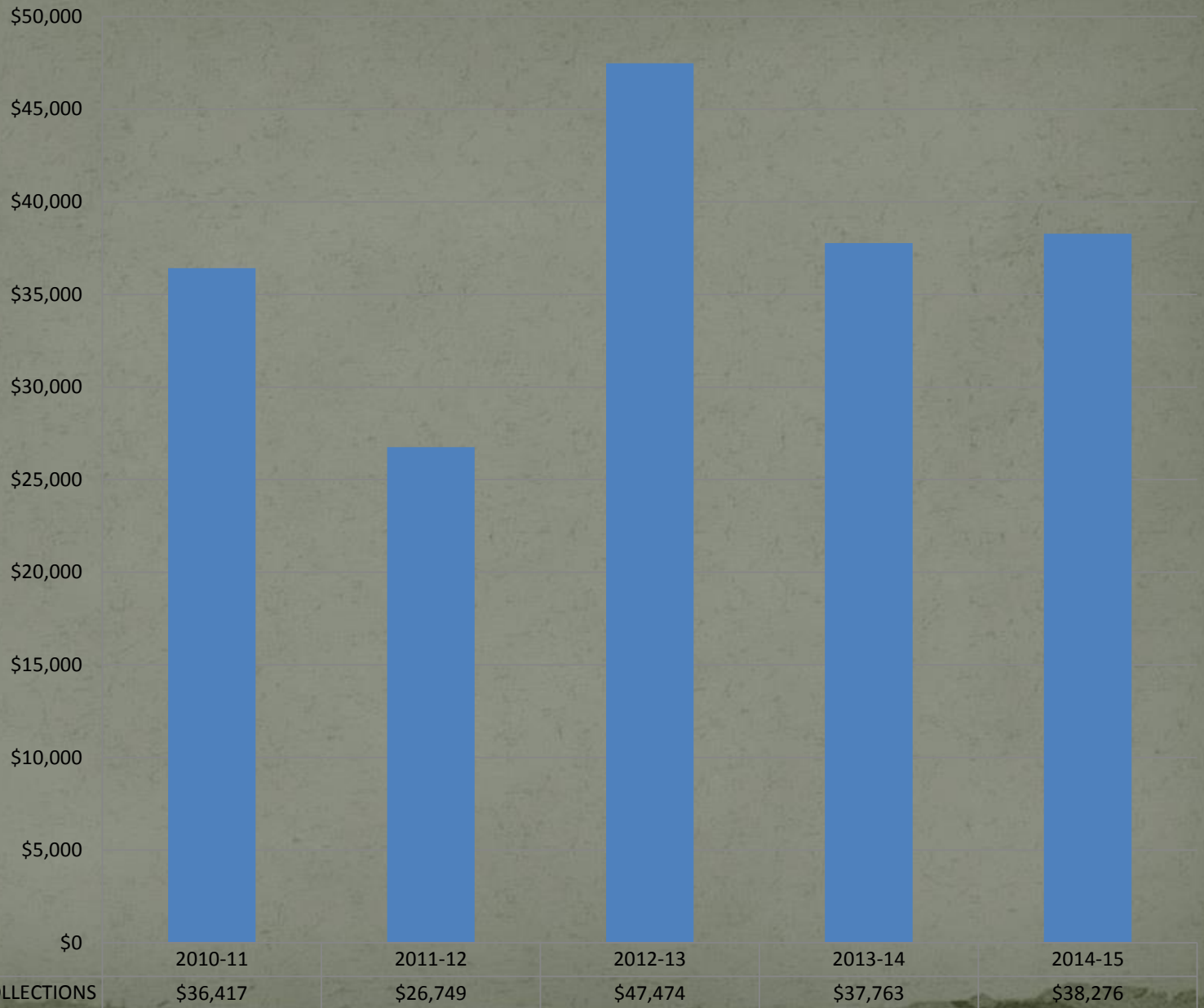
- **Rate of tax**

The rate is \$10 for each 100 persons or fraction thereof to whom electricity is supplied within the state by the applicable cooperative.

- **Filing and payment date**

The return and payment are remitted annually on or before July 1.

ELECTRIC COOPERATIVE FEE



Hazardous Waste Disposal Tax

La. R.S. 47:821-832

- **Who must file**

All generators and all disposers of hazardous waste doing business in Louisiana and generating or disposing of hazardous waste in Louisiana are required to file a return.

- **Filing and payment date**

The return must be filed and taxes paid on or before the 20th day of the month following the taxable calendar quarter.

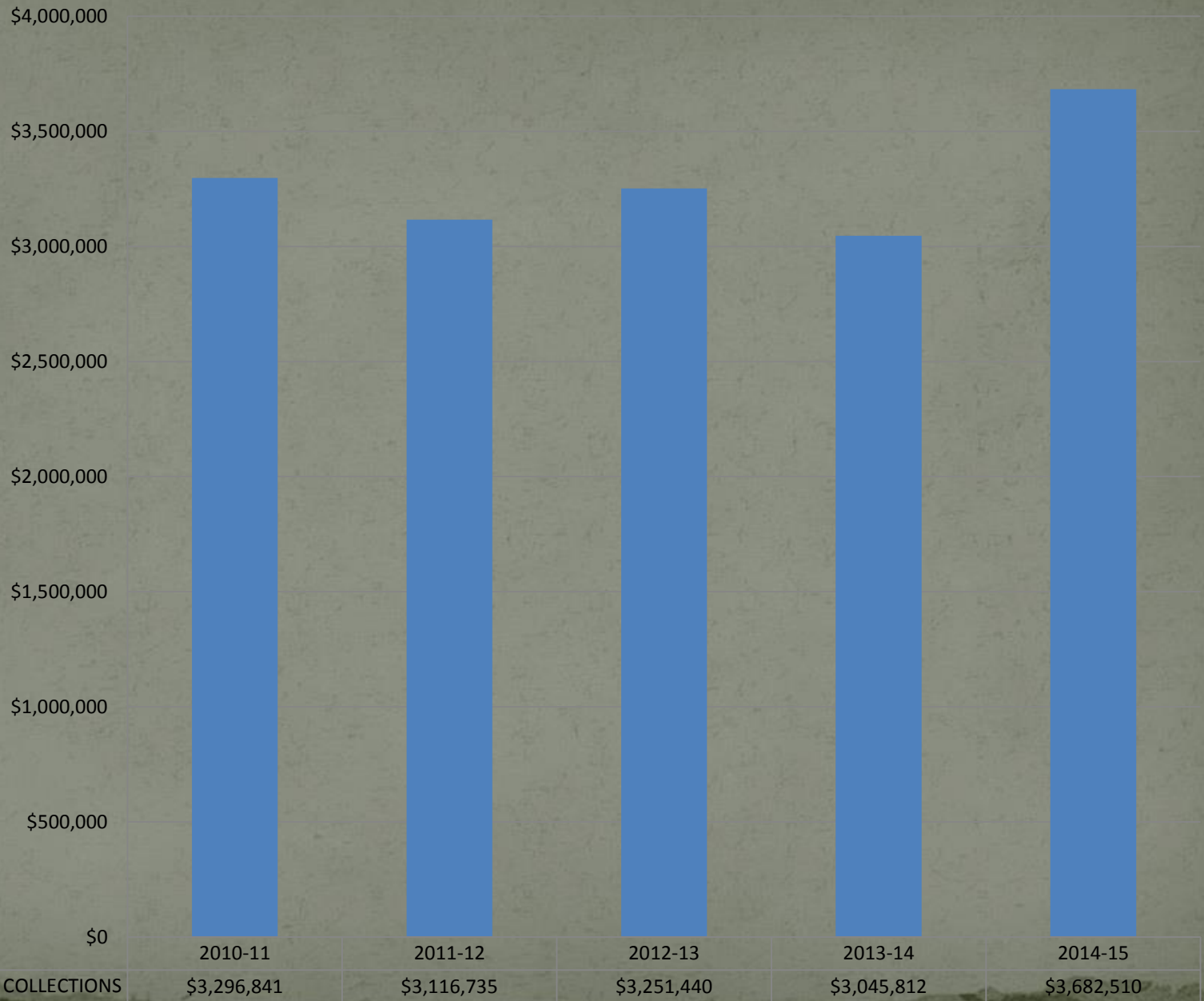
- **Rate of tax**

- \$30 per dry-weight ton of hazardous waste both generated and disposed of at the same site in Louisiana.
- \$40 per dry-weight ton of hazardous waste disposed of in Louisiana at a site other than the site where generated.
- \$100 per dry-weight ton of extremely hazardous waste disposed of in Louisiana.
- For hazardous wastes and extremely hazardous wastes generated outside of Louisiana and disposed of in Louisiana, the tax rate to be levied is the rate of tax or fee imposed on the disposal of such waste in the state where generated, but in no case shall the tax levied be less than the rate charged at the time of disposal for hazardous and extremely hazardous waste generated and disposed of in Louisiana. An affidavit showing the rate of the state where the waste was generated must accompany the tax report.

- **Discount**

A deduction of one-half percent of the amount of tax due and accounted for and remitted to LDR is allowed.

HAZARDOUS WASTE DISPOSAL TAX



Natural Gas Franchise Tax

La. R.S. 47:1031-1040

- **Who must file**

Every corporation, domestic or foreign, engaged in the business of transporting natural gas by pipeline in Louisiana must file a return.

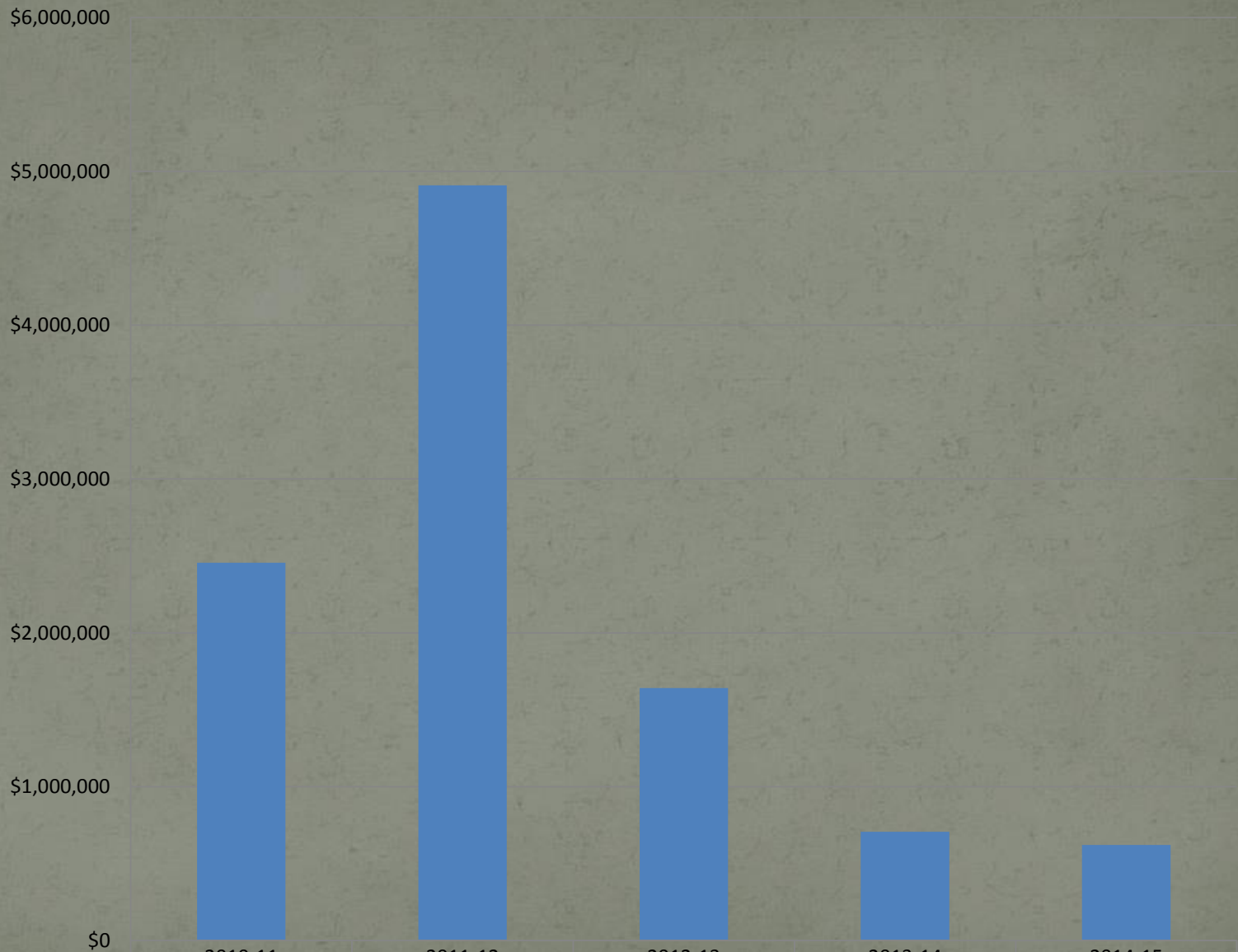
- **Rate of tax**

One percent of the gross receipts from the operation of its franchise or charters in this state.

- **Filing and payment date**

The returns and payment are due quarterly on the last day of the month following the quarterly period, and become delinquent after this date.

NATURAL GAS FRANCHISE TAX



■ TOTAL NET COLLECTIONS

2010-11

\$2,456,230

2011-12

\$4,909,488

2012-13

\$1,641,522

2013-14

\$706,822

2014-15

\$620,773

Incentive

R.S. 51:2367

Louisiana Mega-Project Energy Assistance Rebate

- **Statutory Authority:** R.S. 51:2367 (Acts 2010, No. 1006, amended by Acts 2015, No.126)
- **Purpose of the Rebate:** With respect to projects for which the secretary makes a determination on or after July 1, 2015, the rebate granted to a mega-project cannot exceed 80 percent of severance taxes that were paid to the state on any natural gas consumed or used directly in the operation or consumed indirectly in the manufacture or creation of energy sold to the mega-project facility for its operation.

Louisiana Mega-Project Energy Assistance Rebate

- The secretary of the Louisiana Department of Economic Development may grant assistance if it is determined that the consumption of energy will be a major cost component of the operation of a mega fund project and such assistance may moderate the cost of energy thereby becoming a major factor in inducing a mega fund project to locate, expand, or remain in the state.
- As of FYE 15, no rebates have been granted.

Sources

- CCH State Tax Smart Charts
- FTA State Excise Taxes Surveys
- 2016 First Extraordinary Legislative Session
- 2016 Second Extraordinary Legislative Session
- La. R.S. Titles 12,26, 30, 45, 47 and 51 (2016)